

Iâ€Provisions relating to State, Local, Tribal, and Private Sector Workers</toc-entry>

<toc-entry idref="H9367297BD0DB4AB2BBA5E0FF14768CC7" level="section">Title IIâ€Provisions relating to Federal employees and COVIDâ€19</toc-entry>

<toc-entry idref="HFC268EFF588C4658A20D8F21EEFA203C" level="section">Title IIIâ€Coordination of benefits with other programs and laws</toc-entry>

<toc-entry idref="H52A97A9287B34052B811B41F3D5E266A" level="division">Division Râ€Child Nutrition and Related Programs</toc-entry>

<toc-entry idref="HC5E7C1D19EAC474B93A6B391E941B573" level="division">Division Sâ€Other Matters</toc-entry>

<toc-entry idref="HF72800C8192B4354878A5228DF3FC698" level="section">Title Iâ€Health Care Access for Urban Native Veterans Act</toc-entry>

<toc-entry idref="HE984D1087030458DBD67C751DC4EB4DA" level="section">Title IIâ€Tribal School Federal Insurance Parity</toc-entry>

<toc-entry idref="H270DA9BDE1E14651A077EF39DF4CB248" level="section">Title IIIâ€PRC for Native Veterans Act</toc-entry>

<toc-entry idref="H4A699DFEBE8149728EE87C01E6CCB32E" level="section">Title IVâ€Wildlife-Borne Disease Prevention</toc-entry>

<toc-entry idref="HAF0A0918718F4883B0654733185ABD48" level="section">Title Vâ€Pandemic Relief for Aviation Workers and Passengers</toc-entry>

<toc-entry idref="HA8C74A86EB4C458983B02C833FDAF5B2" level="section">Title VIâ€Amtrak and Rail Workers</toc-entry>

<toc-entry idref="H254DC6F27E2B4E31AE9FA9AD29DCE79E" level="section">Title VIIâ€Energy and Environment Provisions</toc-entry>

<toc-entry idref="HF3405493CDFB444C89EF9918729E2826" level="section">Title VIIIâ€Death and disability benefits for public safety officers impacted by COVIDâ€19</toc-entry>

<toc-entry idref="H5A40E837A9E245FEA7F770D5B56326C3" level="section">Title IXâ€Victims of Crime Act Amendments</toc-entry>

<toc-entry idref="H86AE7347CC8D45B0AB28350A717B445C" level="section">Title Xâ€Jabara-Heyer NO HATE Act</toc-entry>

<toc-entry idref="H99D5A26259184A52863367CBF9B348C3" level="section">Title XIâ€Prisons and Jails</toc-entry>

<toc-entry idref="H2593F590763C4187872C1B7580892905" level="section">Title XIIâ€Immigration Matters</toc-entry>

<toc-entry idref="H2E27D062F2394CBDB32425BB9A9A7CD4" level="section">Title XIIIâ€Coronavirus Relief Fund Amendments</toc-entry>

<toc-entry idref="H0C7F53D912614BC9A21B8269FE9922DC" level="section">Title XIVâ€Rural Digital Opportunity</toc-entry>

<toc-entry idref="H0083C9FE3880402BB6C404B21EDDD677" level="section">Title XVâ€Foreign Affairs Provisions</toc-entry>

<toc-entry idref="H90C14BE3EAF346BAB04533F188EFE5EB" level="division">Division Tâ€Additional Other Matters</toc-entry></toc></section>

<section id="HB99671208E4243F29252391D6E95DC02"><enum>3.</enum><header>References</header><text display-inline="no-display-inline">Except as expressly provided otherwise, any reference to <quote>this Act</quote> contained in any division of this Act shall be treated as referring only to the provisions of that division.<pagebreak/></text></section>

<division id="HA72F077CFF3247EDB460902B45096002" style="appropriations"><enum>A</enum><header>Coronavirus Recovery Supplemental Appropriations Act, 2020</header>

<section id="H0F85F277574E43538312F356888FF2E2" section-type="undesigned-

section"><text display-inline="yes-display-inline">The following sums are hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020, and for other purposes, namely:</text></section>

<title id="HB3D412DA78394F77885EADDCE739F995"><enum>I</enum><header>Agriculture, Rural Development, Food and Drug Administration, and Related Agencies</header><appropriations-major id="HC333D1D3B0AA4672AABE76D9D060B833"><header>DEPARTMENT OF AGRICULTURE</header></appropriations-major><appropriations-major id="H7E6094C8642F4CBDA542AA2A82B7534D"><header>AGRICULTURAL PROGRAMS</header></appropriations-major><appropriations-intermediate id="H44CAAC4FEB654458B7E77FDD40873363"><header>Office of Inspector General</header><text display-inline="no-display-inline">For an additional amount for <quote>Office of Inspector General</quote>, \$2,500,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That the funding made available under this heading in this Act shall be used for conducting audits and investigations of projects and activities carried out with funds made available to the Department of Agriculture to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-intermediate><appropriations-major id="H5D49408A8E864EDC992283E1BD593553"><header>Domestic Food Programs</header></appropriations-major><appropriations-intermediate id="HAA42C753AA8440D0A7DC3142EF6B1DE2"><header>Food and Nutrition Service</header></appropriations-intermediate><appropriations-small id="HE073BACB72C643899F6F76DA7E9EBF37"><header>child nutrition programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Child Nutrition Programs</quote>, \$3,000,000,000 to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic> Provided</italic></proviso>, That the amount provided under this heading is for the purposes of carrying out section 180002 of the <quote>Child Nutrition and Related Programs Recovery Act</quote>:

<proviso><italic> Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H52A5C2EC6C3B4BE6A6625FD17ACF52C1"><header>Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)</header><text display-inline="no-display-inline">For an additional amount for the <quote>Special Supplemental Nutrition Program for Women, Infants, and Children</quote>, \$1,100,000,000, to remain available through September 30, 2022:

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HD3F6135DA85C47BEB0B8627D758DFA44"><header>Supplemental Nutrition Assistance Program</header><text display-inline="no-display-inline">For an additional amount for <quote>Supplemental Nutrition Assistance Program</quote>, \$10,000,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus:

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HD042F5FE7A624A33A24510B819B02CA7"><header>Commodity Assistance Program</header><text display-inline="no-display-inline">For an additional amount for <quote>Commodity Assistance Program</quote>, \$150,000,000, to remain available through September 30, 2021, for the emergency food assistance program as authorized by section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)) and section 204(a) (1) of the Emergency Food Assistance Act of 1983 (7 U.S.C. 7508(a) (1)):

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small>

<section id="HB68E504E35D24E2D891E24A325034E62"><appropriations-major id="H77A87D801AB04FA2ACEBBC6F7C893FF9"><header>GENERAL PROVISIONSâ"THIS TITLE</header></appropriations-major></section>

<section id="HA541E47F2BB34C18A1D759EFFC814B11"><enum>10101.</enum><text display-inline="yes-display-inline">For an additional amount for the Commonwealth of the Northern Mariana Islands, \$1,822,000, to remain available until September 30, 2021, for nutrition assistance to prevent, prepare for, and respond to coronavirus:

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section>

<section id="HBAAD991B3A83407DB10E2B8966FC00BC" commented="no"><enum>10102.</enum><text display-inline="yes-display-inline">Under the heading <quote>Commodity Assistance Program</quote> in the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â"136), strike <quote>to prevent, prepare for, and respond to coronavirus, domestically or internationally,</quote>:

<proviso><italic> Provided</italic></proviso>, That the amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section>

<section id="HF85C129CF61A4081906EDCA8145973A3"><enum>10103.</enum><text display-inline="yes-display-inline">For an additional amount for the program established under 7 U.S.C. 5936, to prevent, prepare for, and respond to coronavirus, \$20,000,000, to remain available until September 30, 2021:

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section></title>

<title id="HA7D5BF47075C4847A59DF25D5F68A5FE"><enum>II</enum><header>Commerce, Justice, Science, and Related Agencies</header><appropriations-major id="H0E1FEBC649014536A9C9D260DB2F73F5"><header>Department of Commerce</header></appropriations-major><appropriations-intermediate id="H88658A2E7C424AD98C678B9664766915"><header>Bureau of the Census</header></appropriations-intermediate><appropriations-small id="H8C6E0B1D47CB482998439FA8C8CE4B49"><header>Current Surveys and Programs</header></appropriations-small><appropriations-small id="HC25C03CF431C4884BC7EB5EEECDD5D06E"><header>(Including transfer of funds)</header><text display-inline="no-display-inline">For an additional amount for <quote>Current Surveys and Programs</quote>, \$10,000,000:

<proviso><italic> Provided</italic></proviso>, That such sums may be transferred to the Bureau of the Census Working Capital Fund for necessary expenses incurred as a result of the coronavirus, including for payment of salaries and leave to Bureau of the Census staff resulting from the suspension of data collection for reimbursable surveys conducted for other Federal agencies:

<proviso><italic> Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HB578C0C396E94A0786A82946F7818D1A"><header>Periodic censuses and programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Periodic Censuses and Programs</quote>, \$400,000,000, to remain available until September 30, 2022, to prevent, prepare for, and respond to coronavirus:

<proviso><italic> Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-

small><appropriations-intermediate
id="HAF5CBBB2EAC040A78C49C452766C1117"><header>National Oceanic and Atmospheric
Administration</header></appropriations-intermediate><appropriations-small
id="H702FDD65AD0147249367E80EAF4EF303"><header>Assistance to Fishery
Participants</header><text display-inline="no-display-inline">Pursuant to section 12005
of the Coronavirus Aid, Relief, and Economic Security Act of 2020 (Public Law
116â€"136), for an additional amount for <quote>Assistance to Fishery
Participants</quote>, \$100,000,000, to remain available until September 30, 2021, for
necessary expenses to provide assistance to Tribal, subsistence, commercial, and
charter fishery participants affected by the novel coronavirus (COVIDâ€"19), which may
include direct relief payments:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the
Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of
the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-
small><appropriations-intermediate

id="H23E1E6A58CB645CDBEA5D6A8F4F2CFA1"><header>Departmental
Management</header></appropriations-intermediate><appropriations-small
id="H1333D372573840EE98D46B7B92AEB6F4"><header>Office of Inspector
General</header><text display-inline="no-display-inline">For an additional amount for
<quote>Office of Inspector General</quote>, \$1,000,000, to remain available until
expended to prevent, prepare for, and respond to coronavirus, including the impact of
coronavirus on the work of the Department of Commerce and to carry out investigations
and audits related to the funding made available for the Department of Commerce in this
Act and in title II of division B of Public Law 116â€"136:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the
Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of
the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-
small><appropriations-small

id="HDB25A77A1CC844DAAC1B2407B9A0FE52"><header>Administrative Provisionâ€"Department of
Commerce</header></appropriations-small>

<section id="HFEF981E8730E4B5D8119BA3EE9630A7E"><enum>10201.</enum><text display-
inline="yes-display-inline">Notwithstanding any other provision of law, the Federal
share for grants provided by the Economic Development Administration under this Act,
Public Law 116â€"93, Public Law 116â€"20, and Public Law 116â€"136 shall be 100
percent:

<proviso><italic>Provided</italic></proviso>, That the amounts repurposed in this
section that were previously designated by the Congress as an emergency requirement
pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are
designated by the Congress as an emergency requirement pursuant to section
251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of
1985.</text></section><appropriations-major

id="H0B6063C00AFD475AB2E8FEC055B7EAFE"><header>Department of
Justice</header></appropriations-major><appropriations-intermediate
id="HA156AFDEFE8949F9803BCCEACB083E02"><header>Federal prison
system</header></appropriations-intermediate><appropriations-small
id="HB56F46A7778E43CEB197AC18C1192A9B"><header>Salaries and expenses</header><text
display-inline="no-display-inline">For an additional amount for <quote>Salaries and
Expenses</quote>, \$200,000,000, to remain available until September 30, 2021, to
prevent, prepare for, and respond to coronavirus, including the impact of coronavirus
on the work of the Department of Justice, to include funding for medical testing and
services, personal protective equipment, hygiene supplies and services, and sanitation
services:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the
Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of
the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-
small><appropriations-intermediate

id="H23D60E1087EB4DAA84FAE5AF62625558"><header>Office of Inspector
General</header><text display-inline="no-display-inline">For an additional amount for
<quote>Office of Inspector General</quote>, \$3,000,000, to remain available until
expended to prevent, prepare for, and respond to coronavirus, including the impact of
coronavirus on the work of the Department of Justice and to carry out investigations
and audits related to the funding made available for the Department of Justice in this
Act:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-intermediate><appropriations-intermediate id="HAD1F2C19DA6E4E739EFC1A941AD0FB31"><header>State and local law enforcement activities</header></appropriations-intermediate><appropriations-intermediate id="H8DDA3AEF27C34F76AD128A7120789CD5"><header>office on violence against women</header></appropriations-intermediate><appropriations-small id="H862C2A4EF045452190A8CDE038D927EA"><header>Violence against women prevention and prosecution programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Violence Against Women Prevention and Prosecution Programs</quote>, \$100,000,000, to remain available until expended, of whichâ€" </text>

<paragraph id="HAE0D334776FB4D6586887B67212B9F73"><enum>(1)</enum><text>\$30,000,000 is for grants to combat violence against women, as authorized by part T of the Omnibus Crime Control and Safe Streets Acts of 1968;</text></paragraph>

<paragraph id="H1A14EBD17DA14CC5B01D269C2F7F3CDA"><enum>(2)</enum><text>\$15,000,000 is for transitional housing assistance grants for victims of domestic violence, dating violence, stalking, or sexual assault, as authorized by section 40299 of the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103â€"322; <quote>1994 Act</quote>);</text></paragraph>

<paragraph id="H47FEAC9240C7412E8799473CDA705263"><enum>(3)</enum><text>\$15,000,000 is for sexual assault victims assistance, as authorized by section 41601 of the 1994 Act;</text></paragraph>

<paragraph id="HA6EBA95AC5014CF7927CD6AB36C6E1F7"><enum>(4)</enum><text>\$10,000,000 is for rural domestic violence and child abuse enforcement assistance grants, as authorized by section 40295 of the 1994 Act;</text></paragraph>

<paragraph id="H9ADB71E9922542B6BBB5CE5B8014630F"><enum>(5)</enum><text>\$10,000,000 is for legal assistance for victims, as authorized by section 1201 of the Victims of Trafficking and Violence Protection Act of 2000 (Public Law 106â€"386; <quote>2000 Act</quote>);</text></paragraph>

<paragraph id="H1F676537AF4D4CB290DFC48307C52FF0"><enum>(6)</enum><text display-inline="yes-display-inline">\$4,000,000 is for grants to assist tribal governments in exercising special domestic violence criminal jurisdiction, as authorized by section 904 of the Violence Against Women Reauthorization Act of 2013; and</text></paragraph>

<paragraph id="HF09BB78B9F5E4DD38133017D440744BA"><enum>(7)</enum><text>\$16,000,000 is for grants to support families in the justice system, as authorized by section 1301 of the 2000 Act:</text><continuation-text continuation-text-level="section">

<proviso><italic>Provided</italic></proviso>, That funds made available under this heading shall be made available without any otherwise applicable requirement that a recipient of such funds provide any other Federal funds, or any non-Federal funds, as a condition to receive the funds made available under this heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-text></paragraph></appropriations-small><appropriations-intermediate id="H20783AA7DC6E422F80DCD7EE4418C7F1"><header>Office Of Justice Programs</header></appropriations-intermediate><appropriations-small id="HA8F98C0882EC40999696AA8E0B941BFA"><header>State and Local Law Enforcement Assistance</header><text display-inline="no-display-inline">For an additional amount for <quote>State and Local Law Enforcement Assistance</quote>, \$300,000,000, to remain available until expended, for the same purposes and subject to the same conditions as the appropriations for fiscal year 2020 under this heading in title II of division B of Public Law 116â€"136, including for the purchase of personal protective equipment, and for costs related to preventing and controlling coronavirus at correctional institutions:

<proviso><italic>Provided</italic></proviso>, That, notwithstanding section 502(a) (1) of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10153), funds provided under this heading in both this Act and title II of division B of Public Law 116â€"136 may be used to supplant State or local funds:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this heading in both this Act and title II of division B of Public Law 116â€"136 shall be made available without any otherwise applicable requirement that a recipient of such funds provide any other Federal funds, or any non-Federal funds, as a condition to receive the funds made available under such heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HD1474C6054274D2984F384383167B349"><text display-inline="no-display-inline">For an additional amount for <quote>State and Local Law Enforcement Assistance</quote>, \$250,000,000, to remain available until expended, for offender reentry programs and research, as authorized by the Second Chance Act of 2007 (Public Law 110â€"199) and by the Second Chance Reauthorization Act of 2018 (Public Law 115â€"391), without regard to the time limitations specified at section 6(1) of such Act, to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That, notwithstanding any other provision of law, funds provided under this heading may be used to supplant State or local funds:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this heading shall be made available without any otherwise applicable requirement that a recipient of such funds provide any other Federal funds, or any non-Federal funds, as a condition to receive the funds made available under this heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H39D940A1F2AE48EBABF59E7F4EC8440A"><text display-inline="no-display-inline">For an additional amount for <quote>State and Local Law Enforcement Assistance</quote>, \$600,000,000, to remain available until expended, for grants, contracts, cooperative agreements, and other assistance as authorized by the Pandemic Justice Response Act (â€"the Actâ€"):

<proviso><italic>Provided</italic></proviso>, That \$500,000,000 is to establish and implement policies and procedures to prevent, detect, and stop the presence and spread of COVIDâ€"19 among arrestees, detainees, inmates, correctional facility staff, and visitors to the facilities; and for pretrial citation and release grants, as authorized by the Act:

<proviso><italic>Provided further</italic></proviso>, That \$25,000,000 is for Rapid COVIDâ€"19 Testing, as authorized by the Act:

<proviso><italic>Provided further</italic></proviso>, That \$75,000,000 is for grants for Juvenile Specific Services, as authorized by the Act:

<proviso><italic>Provided further</italic></proviso>, That, notwithstanding any other provision of law, funds provided under this heading may be used to supplant State or local funds:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this heading shall be made available without any otherwise applicable requirement that a recipient of such funds provide any other Federal funds, or any non-Federal funds, as a condition to receive the funds made available under this heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HBEF3FA5868F24333BA2863C454DB337A"><header>Community Oriented Policing Services</header></appropriations-intermediate><appropriations-small id="H2247DA51C88C44CDA5E3B14168C4AC6F"><header>Community Oriented Policing Services Programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Community Oriented Policing Services</quote>, \$300,000,000, to remain available until expended, for grants under section 1701 of title I of the 1968 Omnibus Crime Control and Safe Streets Act (34 U.S.C. 10381) for hiring and rehiring of additional career law enforcement officers under part Q of such title, notwithstanding subsection (i) of such section, and including for the purchase of personal protective equipment:

<proviso><italic>Provided</italic></proviso>, That, notwithstanding 34 U.S.C. 10384, funds provided under this heading may be used to supplant State or local funds and may be used to retain career law enforcement officers:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this heading shall be made available without any otherwise applicable requirement that a recipient of such funds provide any other Federal funds, or any non-Federal funds, as a condition to receive the funds made available under this heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

</text></appropriations-small><appropriations-major id="HF355448C418849E69D51E1512B8508FB"><header>Science</header></appropriations-major><appropriations-intermediate id="H5F27040D14BF4AF4A53CD00896773C7D"><header>National Science Foundation</header></appropriations-intermediate><appropriations-small id="H39FD3FBA99954A478003D5CB3B54CEE1"><header>Research and Related Activities</header></appropriations-small><appropriations-small id="H4B078F62794D4981AE256957A96DCE07"><header>(Including Transfer of Funds)</header><text display-inline="no-display-inline">For an additional amount for <quote>Research and Related Activities</quote>, \$125,000,000, to remain available until September 30, 2022, to prevent, prepare for, and respond to coronavirus, including to fund research grants, of which \$1,000,000 shall be for a study on the spread of COVIDâ€"19 related disinformation:

<proviso><italic>Provided further</italic></proviso>, That, within the amount appropriated under this heading in this Act, up to 2 percent of funds may be transferred to the <quote>Agency Operations and Award Management</quote> account for management, administration, and oversight of funds provided under this heading in this Act:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of

1985.</text></appropriations-small><appropriations-major id="H146320331FDE48158638F5D242210381"><header>Related Agencies</header></appropriations-major><appropriations-intermediate id="HCB3E9DA36B4D4DF2A8BC335E9ABF4079"><header>Legal Services Corporation</header></appropriations-intermediate><appropriations-small id="H452FCC2A5F0F49CE93FB4E6C62EE452D"><header>Payment to the Legal Services Corporation</header><text display-inline="no-display-inline">For an additional amount for <quote>Payment to the Legal Services Corporation</quote>, \$50,000,000, for the same purposes and subject to the same conditions as the appropriations for fiscal year 2020 under this heading in title II of division B of Public Law 116â€"136:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small></title>

<title id="HAF26F46F7C9E46E59BC721D58CA88C45"><enum>III</enum><header>Financial Services and General Government</header><appropriations-major id="HFC0C893A33A5402AA0470D935F804A23"><header>Department of the Treasury</header></appropriations-major><appropriations-intermediate id="H92538FE3529441B1B1DDABEAB9A4F361"><header>Departmental offices</header></appropriations-intermediate><appropriations-small id="H6A93646381AE432F8845DB2401114887"><header>Office of Inspector General</header></appropriations-small><appropriations-small id="H25BC58FC4B5B425B8C69D0D602061793"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$35,000,000, to remain available until expended, to conduct monitoring and oversight of the receipt, disbursement, and use of funds made available under the <quote>Coronavirus State Fiscal Relief Fund</quote> and the <quote>Coronavirus Local Fiscal Relief Fund</quote> (collectively, <quote>Fiscal Relief Funds</quote>):

<proviso><italic>Provided</italic></proviso>, That, if the Inspector General of the Department of the Treasury determines that an entity receiving a payment from amounts

provided by the Fiscal Relief Funds has failed to comply with the provisions governing the use of such funding, the Inspector General shall transmit any relevant information related to such determination to the Committees on Appropriations of the House of Representatives and the Senate not later than 5 days after any such determination is made:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HFF0D478E2895462AA28947CA72C1AB60"><header>Treasury inspector general for tax administration</header></appropriations-small><appropriations-small id="HBDDC91BF35404DDBAE9B84C6B406C96A"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$2,500,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HBCA3E5341A77449FB31942D796DC09B6"><header>Homeowner Assistance Fund</header><text display-inline="no-display-inline">For activities and assistance authorized in section 110202 of the <quote>COVIDâ€"19 HERO Act</quote>, \$75,000,000,000, to remain available until expended:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HF386E2AB1E324895A3516A4010D62CCB"><header>Bureau of the Fiscal Service</header></appropriations-intermediate><appropriations-small id="H37F98D8DD13E46A9AB2320731848899D"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$78,650,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-small><appropriations-small id="HCE596432E9154887BD6AB7526340DE50"><header>Coronavirus State Fiscal Relief Fund</header><text display-inline="no-display-inline">For making payments to States, territories, and Tribal governments to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVIDâ€"19), \$540,000,000,000 to remain available until expended, which shall be in addition to any other amounts available for making payments to States, territories, and Tribal governments for any purpose (including payments made under section 601 of the Social Security Act), of which: </text>

<paragraph id="H892F7D39CC7A4B42A0F2DD140A47FD28" indent="down1"><enum>(1)</enum><text display-inline="yes-display-inline">\$20,000,000,000 shall be for making payments to the Commonwealth of Puerto Rico, United States Virgin Islands, Guam, Commonwealth of the Northern Mariana Islands, and American Samoa:

<proviso><italic>Provided</italic></proviso>, That of the amount made available in this paragraph, half shall be allocated equally among each entity specified in this paragraph, and half shall be allocated as an additional amount to each such entity in an amount which bears the same proportion to half of the total amount provided under this paragraph as the relative population of each such entity bears to the total population of all such entities;</text></paragraph>

<paragraph id="HEBE49699A1A649CFA4DC7F35DA5A8C6D" indent="down1"><enum>(2)</enum><text display-inline="yes-display-inline">\$20,000,000,000 shall be for making payments to Tribal governments:

<proviso><italic>Provided</italic></proviso>, That payments of amounts made available in this paragraph shall be made to each Tribal Government in an amount determined by the Secretary of the Treasury, in consultation with the Secretary of the Interior and Indian Tribes, that is based on increased aggregate expenditures of each such Tribal government (or a tribally-owned entity of such Tribal government) in fiscal year 2020

relative to aggregate expenditures in fiscal year 2019 by the Tribal government (or tribally-owned entity) and determined in such manner as the Secretary determines appropriate to ensure that all amounts available pursuant to the preceding proviso for fiscal year 2020 are distributed to Tribal governments:</text></paragraph>

<paragraph id="HCAB5BBA064694A7B897D62802B414C4E" indent="down1"><enum>(3)</enum><text>\$250,000,000,000 shall be for making initial payments to each of the 50 States and the District of Columbia, of whichâ€"</text>

<subparagraph id="H3E525161BE72457899835385E9E2B84A" indent="down1"><enum>(A)</enum><text>\$51,000,000,000 shall be allocated equally between each of the 50 States and the District of Columbia;</text></subparagraph>

<subparagraph id="H68949D7D47194F1CAF387EDECAD5B8E0" indent="down1"><enum>(B)</enum><text display-inline="yes-display-inline">\$150,000,000,000 shall be allocated as an additional amount to each such entity in an amount which bears the same proportion to the total amount provided under this subparagraph as the relative population of each such entity bears to the total population of all such entities;</text></subparagraph>

<subparagraph id="HB576F3838C374A958E12B68BF51FCE8E" indent="down1"><enum>(C)</enum><text display-inline="yes-display-inline">\$49,000,000,000 shall be allocated as additional amounts among each of the 50 States and the District of Columbia in an amount which bears the same proportion to the total amount provided under this subparagraph as the relative prevalence of COVIDâ€"19 within each such entity bears to the total prevalence of COVIDâ€"19 within all such entities:

<proviso><italic>Provided</italic></proviso>, That the relative prevalence of COVIDâ€"19 shall be calculated using the most recent data on the number of confirmed and probable cases as published on the Internet by the Centers for Disease Control and Prevention for each entity specified in the preceding proviso;</text></subparagraph></paragraph>

<paragraph id="HEC3C076DE05C4A0C88AAFAAC6B6D4DF4"><enum>(4)</enum><text>\$250,000,000,000 shall be for making an additional payment to each of the 50 States and the District of Columbia, of whichâ€"</text>

<subparagraph id="H6A518DC456194EF29B559018BC3C6E40"><enum>(A)</enum><text>\$51,000,000,000 shall be allocated equally between each of the 50 States and the District of Columbia; and</text></subparagraph>

<subparagraph id="H4322603702AA414BA17DC3B6AD165D1D"><enum>(B)</enum><text display-inline="yes-display-inline">\$199,000,000,000 shall be allocated between each such entity in an additional amount which bears the same proportion to the total amount provided under this subparagraph as the average estimated number of seasonally-adjusted unemployed individuals (as measured by the Bureau of Labor Statistics Local Area Unemployment Statistics program) in each such entity over the 3-month period ending in March 2021 bears to the average estimated number of seasonally-adjusted unemployed individuals in all such entities over the same period.</text></subparagraph><continuation-text continuation-text-level="section">

<proviso><italic>Provided further</italic></proviso>, That any entity receiving a payment from funds made available under this heading in this Act shall only use such amounts to respond to, mitigate, cover costs or replace foregone revenues not projected on January 31, 2020 stemming from the public health emergency, or its negative economic impacts, with respect to the Coronavirus Disease (COVIDâ€"19):

<proviso><italic>Provided further</italic></proviso>, That if the Inspector General of the Department of the Treasury determines that an entity receiving a payment from amounts provided under this heading has failed to comply with the preceding proviso, the amount equal to the amount of funds used in violation of such subsection shall be booked as a debt of such entity owed to the Federal Government, and any amounts recovered under this subsection shall be deposited into the general fund of the Treasury as discretionary offsetting receipts:

<proviso><italic>Provided further</italic></proviso>, That for purposes of the preceding provisos under this heading in this Act, the population of each entity

described in any such proviso shall be determined based on the most recent year for which data are available from the Bureau of the Census, or in the case of an Indian tribe, shall be determined based on data certified by the Tribal government:

Provided further, That as used under this heading in this Act, the terms *Tribal government* and *Indian Tribe* have the same meanings as specified in section 601(g) of the Social Security Act (42 U.S.C. 601(g)), as added by section 5001 of the CARES Act (Public Law 116-136) and amended by section 191301 of division X of this Act, and the term *State* means one of the 50 States:

Provided further, That the Secretary of Treasury shall make all payments required pursuant to paragraphs (1), (2), and (3) not later than 30 days after the date of enactment of this Act, and shall make all payments required pursuant to paragraph (4) not later than May 3, 2021:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

appropriations-small

id="H6DEE861725C34311980CD317742F9615"><header>Coronavirus Local Fiscal Relief Fund</header><text display-inline="no-display-inline">For making payments to metropolitan cities, counties, and other units of general local government to mitigate the fiscal effects stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19), \$375,000,000,000, to remain available until expended, which shall be in addition to any other amounts available for making payments to metropolitan cities, counties, and other units of general local government (including payments made under section 601 of the Social Security Act), of whichâ€

(1) \$187,500,000,000 shall be for making payments to metropolitan cities and other units of general local government (as those terms are defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)), of whichâ€

(A) \$131,250,000,000 shall be allocated pursuant to the formula under section 106(b)(1) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)(1)) to metropolitan cities (as defined in section 102(a)(4) of such Act (42 U.S.C. 5302(a)(4))), including metropolitan cities that have relinquished or deferred their status as a metropolitan city as of the date of enactment of this Act:

Provided, That \$87,500,000,000 of the funds provided under this subparagraph shall be paid not later than 30 days after the date of enactment of this Act:

Provided further, That \$43,750,000,000 of the funds provided under this subparagraph shall be paid not earlier than April 15, 2021, but not later than May 3, 2021; and

(B) \$56,250,000,000 shall be distributed to each State (as that term is defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) for use by units of general local government, other than counties or parishes, in nonentitlement areas (as defined in such section 102) of such States in an amount which bears the same proportion to the total amount provided under this subparagraph as the total population of such units of general local government within the State bears to the total population of all such units of general local government in all such States:

Provided, That two-thirds of the funds provided under this subparagraph and allocated to each such unit of general local government shall be distributed to each such unit of general local government not later than 30 days after the date of enactment of this Act:

Provided further, That the remainder of the funds provided under this subparagraph and allocated to each such unit of general local government shall be distributed to each such unit of general local government not earlier than April 15, 2021, but not later than May 3, 2021:

<proviso><italic>Provided further</italic></proviso>, That a State shall pass-through the amounts received under this subparagraph, within 30 days of receipt, to each such unit of general local government in an amount that bears the same proportion to the amount distributed to each such State as the population of such unit of general local government bears to the total population of all such units of general local government within each such State:

<proviso><italic>Provided further</italic></proviso>, That if a State has not elected to distribute amounts allocated under this paragraph, the Secretary of the Treasury shall pay the applicable amounts under this subparagraph to such units of general local government in the State not later than 30 days after the date on which the State would otherwise have received the amounts from the Secretary;
and</text></subparagraph></paragraph>

<paragraph id="H670D94D7CB074C988AF57CDCE376D635"><enum>(2)</enum><text display-inline="yes-display-inline">\$187,500,000,000 shall be paid directly to counties within the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa in an amount which bears the same proportion to the total amount provided under this paragraph as the relative population of each such county bears to the total population of all such entities:

<proviso><italic>Provided</italic></proviso>, That two-thirds of the funds provided under this paragraph and allocated to each such county shall be distributed to each such county not later than 30 days after the date of enactment of this Act:

<proviso><italic>Provided further</italic></proviso>, That the remainder of the amount allocated to each such county under this paragraph shall be distributed to each such county not earlier than April 15, 2021, but not later than May 3, 2021:

<proviso><italic>Provided further</italic></proviso>, That no county that is an <quote>urban county</quote> (as defined in section 102 of the Housing and Community Development Act of 1974 (42 U.S.C. 5302)) shall receive less than the amount the county would otherwise receive if the amount distributed under this paragraph were allocated to metropolitan cities and urban counties under section 106(b) of the Housing and Community Development Act of 1974 (42 U.S.C. 5306(b)):

<proviso><italic>Provided further</italic></proviso>, That in the case of an amount to be paid to a county that is not a unit of general local government, the amount shall instead be paid to the State in which such county is located, and such State shall distribute such amount to units of general local government within such county in an amounts that bear the same proportion as the population of such units of general local government bear to the total population of such county: </text><continuation-text continuation-text-level="section">

<proviso><italic>Provided further</italic></proviso>, That any entity receiving a payment from funds made available under this heading in this Act shall only use such amounts to respond to, mitigate, cover costs or replace foregone revenues not projected on January 31, 2020 stemming from the public health emergency, or its negative economic impacts, with respect to the Coronavirus Disease (COVIDâ€"19):

<proviso><italic>Provided further</italic></proviso>, That if the Inspector General of the Department of the Treasury determines that an entity receiving a payment from amounts provided under this heading has failed to comply with the preceding proviso, the amount equal to the amount of funds used in violation of such subsection shall be booked as a debt of such entity owed to the Federal Government, and any amounts recovered under this subsection shall be deposited into the general fund of the Treasury as discretionary offsetting receipts:

<proviso><italic>Provided further</italic></proviso>, That nothing in paragraph (1) or (2) shall be construed as prohibiting a unit of general local government that has formed a consolidated government, or that is geographically contained (in full or in part) within the boundaries of another unit of general local government from receiving a distribution under each of subparagraphs (A) and (B) under paragraph (1) or under paragraph (2), as applicable, based on the respective formulas specified contained therein:

<proviso><italic>Provided further</italic></proviso>, That the amounts otherwise determined for distribution to units of local government under each of subparagraphs (A) and (B) under paragraph (1) and under paragraph (2) shall each be adjusted by the

Secretary of the Treasury on a pro rata basis to the extent necessary to comply with the amount appropriated and the requirements specified in each paragraph and subparagraph, as applicable:

Provided further, That as used under this heading in this Act, the term *county* means a county, parish, or other equivalent county division (as defined by the Bureau of the Census):

Provided further, That for purposes of the preceding provisos under this heading in this Act, the population of an entity shall be determined based on the most recent year for which data are available from the Bureau of the Census:

Provided further, That such amount is designated by Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Community development financial institutions fund program account (including transfer of funds) For an additional amount for the Community Development Financial Institutions Fund Program Account, \$1,000,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus:

Provided, That the Community Development Financial Institutions Fund (CDFI) shall provide grants using a formula that takes into account criteria such as certification status, financial and compliance performance, portfolio and balance sheet strength, and program capacity:

Provided further, That no less than \$25,000,000 may be for financial assistance, technical assistance, and training and outreach programs designed to benefit Native American, Native Hawaiian, and Alaska Native communities:

Provided further, That the CDFI Fund shall make funds available under this subsection within 60 days of the date of enactment of this Act:

Provided further, That funds made available under this heading may be used for administrative expenses, including administration of CDFI Fund programs and the New Markets Tax Credit Program:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Administrative provision internal revenue service (including transfer of funds)

In addition to the amounts otherwise available to the Internal Revenue Service in fiscal year 2020, \$520,000,000, to remain available until September 30, 2021, shall be available to prevent, prepare for, and respond to coronavirus, including for costs associated with the extended filing season:

Provided, That such funds may be transferred by the Commissioner to the Taxpayer Services, Enforcement, or Operations Support accounts of the Internal Revenue Service for an additional amount to be used solely to prevent, prepare for, and respond to coronavirus, domestically or internationally:

Provided further, That the Committees on Appropriations of the House of Representatives and the Senate shall be notified in advance of any such transfer:

<proviso><italic>Provided further</italic></proviso>, That such transfer authority is in addition to any other transfer authority provided by law:

<proviso><italic>Provided further</italic></proviso>, That not later than 30 days after the date of enactment of this Act, the Commissioner shall submit to the Committees on Appropriations of the House of Representatives and the Senate a spending plan for such funds:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

</text></section><appropriations-major id="H0E4D16B94C3549D991927DB8373D602C"><header>Independent agencies</header></appropriations-major><appropriations-intermediate id="H36A793BC190845CEA2E56B51DA0B5487"><header>Election assistance commission</header></appropriations-intermediate><appropriations-small id="HCAF9624A2D7548579579A89534B14B96"><header>Election resilience grants</header></appropriations-small><appropriations-small id="H83381B7769A0409CBF8EE5758BAEAC93"><header>(Including Transfer of Funds)</header><text display-inline="no-display-inline">For an additional amount for payments by the Election Assistance Commission to States for contingency planning, preparation, and resilience of elections for Federal office, \$3,600,000,000, to remain available until September 30, 2021:

<proviso><italic>Provided</italic></proviso>, That of the amount provided under this heading, up to \$5,000,000 may be transferred to and merged with <quote>Election Assistance Commissionâ€"Salaries and Expenses</quote>:

<proviso><italic>Provided further</italic></proviso>, That under this heading the term <term>State</term> means each of the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the United States Virgin Islands, and the Commonwealth of the Northern Mariana Islands:

<proviso><italic>Provided further</italic></proviso>, That the amount of the payments made to a State under this heading shall be consistent with section 103 of the Help America Vote Act of 2002 (52 U.S.C. 20903):

<proviso><italic>Provided further</italic></proviso>, That for the purposes of the preceding proviso, each reference to <quote>\$5,000,000</quote> in such section 103 shall be deemed to refer to <quote>\$7,500,000</quote>:

<proviso><italic>Provided further</italic></proviso>, That not later than 30 days after the date of enactment of this Act, the Election Assistance Commission shall obligate the funds to States under this heading in this Act:

<proviso><italic>Provided further</italic></proviso>, That not less than 50 percent of the amount of the payment made to a State under this heading in this Act shall be allocated in cash or in kind to the units of local government which are responsible for the administration of elections for Federal office in the State:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H695A540CFC3D41B1A8CD0FDE1660A34B"><header>Administrative provisionâ€"election assistance commission</header></appropriations-small>

<section id="HF22AA6FFF2C54E01925E599205C620B9"><enum>10302.</enum>

<subsection id="HBDB4CF12DC7046528584F3125856F986" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">The last proviso under the heading <quote>Election Assistance Commissionâ€"Election Security Grants</quote> in the Financial Services and General Government Appropriations Act, 2020 (division C of Public Law 116â€"93; 133 Stat. 2461) shall not apply with respect to any payment made to a State using funds appropriated or otherwise made available to the Election Assistance Commission under the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136).</text></subsection>

<subsection id="H01C58CC23A804B7B907C845C31F6BCDE"><enum>(b)</enum><text>The first proviso under the heading <quote>Election Assistance Commissionâ€"Election Security

Grants

 in the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136) is amended by striking <quote>within 20 days of each election in the 2020 Federal election cycle in that State,</quote> and inserting <quote>not later than October 30, 2021,</quote>.</text></subsection>

<subsection id="H01B339ACBE9D41DD936FCF0750A67E1A"><enum>(c)</enum><text>The fourth proviso under the heading <quote>Election Assistance Commissionâ€"Election Security Grants</quote> in the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136) is amended by striking <quote>December 31, 2020</quote> and inserting <quote>September 30, 2021</quote>.</text></subsection>

<subsection id="H59AA761F45264FBEBEC470C8219E1C4C"><enum>(d)</enum><text>Notwithstanding any requirement that a State legislature appropriate and release any funds made available under the Help America Vote Act of 2002, the chief election official of each State shall have access to the funds made available under the heading <quote>Election Assistance Commissionâ€"Election Security Grants</quote> in the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136) without any such action by the State legislature.</text></subsection>

<subsection id="HD6495CDF8EB04580834E64828C928A6D"><enum>(e)</enum><text>A State may elect to reallocate funds allocated under the heading <quote>Election Assistance Commissionâ€"Election Security Grants</quote> in the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136) as funds allocated under the heading <quote>Election Assistance Commissionâ€"Election Security Grants</quote> in the Financial Services and General Government Appropriations Act, 2020 (division C of Public Law 116â€"93; 133 Stat. 2461) that were spent to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle; or funds allocated under the heading <quote>Election Assistance Commissionâ€"Election Reform Program</quote> in the Financial Services and Government Appropriations Act, 2018 (division E of Public Law 115â€"141) that were spent to prevent, prepare for, and respond to coronavirus, domestically or internationally, for the 2020 Federal election cycle.</text></subsection>

<subsection id="HB79424BF80F94BC1B068CC6D13640645"><enum>(f)</enum><text>This section shall take effect as if included in the enactment of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136).</text></subsection>

<subsection id="HC642CE1DC86240018AED129E73AA3DA9"><enum>(g)</enum><text>The amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></subsection><appropriations-intermediate id="H02C8FDD593B54AAAB0AC097660C8EE23"><header>Federal Communications Commission</header></appropriations-intermediate><appropriations-small id="H9E1CBA014D484E87BB421BDB6D72DF0E"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$24,000,000, to remain available until September 30, 2021, for implementing title VIII of the Communications Act of 1934 (47 U.S.C. 641 et seq.), as added by the Broadband DATA Act (Public Law 116â€"130):

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H6220C4AD4599471FA27D893CFF9B7D84"><header>Emergency Connectivity Fund</header><text display-inline="no-display-inline">For an additional amount for the <quote>Emergency Connectivity Fund</quote>, \$1,500,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, domestically or internationally, through the provision of funding for Wi-fi hotspots, other equipment, connected devices, and advanced telecommunications and information services to schools and libraries as authorized in section 130201:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H19EAA8B4D6D241E78DBE750332665595"><header>Emergency Broadband Connectivity Fund</header><text display-inline="no-display-inline">For an additional amount for the <quote>Emergency Broadband Connectivity Fund</quote>,</text>

\$4,000,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, domestically or internationally, through the provision of an emergency benefit for broadband service as authorized in section 130301:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HB22C1468DFA340E389E9042DC4898946"><header>General Services Administration</header></appropriations-intermediate><appropriations-small id="H41FD0BCD99D6469889D6D7EFC76E4E55"><header>Technology Modernization Fund</header><text display-inline="no-display-inline">For an additional amount for the <quote>Technology Modernization Fund</quote>, \$1,000,000,000, to remain available until September 30, 2022, for technology-related modernization activities to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HF4C18346ED6B4BB19BDC0640615B3B5E"><header>Office of personnel management</header></appropriations-intermediate><appropriations-small id="HB6C797F7D85D4C898AF0568F625E0754"><header>Office of inspector general</header></appropriations-small><appropriations-small id="H11EF06473E5B4F84A45E1456A813A670"><header>Salaries and expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$1,000,000, to remain available until expended to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-small><appropriations-intermediate id="HA1F4351D8C4A4D51A7ABB2F2F462269F"><header>Small business administration</header></appropriations-intermediate><appropriations-small id="HE5008808D63F4C0D81F2203610221B59"><header>Emergency EIDL grants</header><text display-inline="no-display-inline">For an additional amount for <quote>Emergency EIDL Grants</quote> for the cost of emergency EIDL grants authorized by section 1110 of division A of the CARES Act (Public Law 116â€"136), \$10,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H32073B8E7CD64ACAA30EC4C49C1412AE"><header>Administrative provisionsâ€"small business administration</header></appropriations-small>

<section id="HB64D230D1CA24F4A8A6E58607B0EDC64"><enum>10303.</enum>

<subsection id="H1D44E77E562C4A33AD2039E8A07BC3C0" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">The third proviso under the heading <quote>Small Business Administrationâ€"Business Loans Program Account</quote> the Financial Services and General Government Appropriations Act, 2020 (division C of Public Law 116â€"93) is amended by striking <quote>\$30,000,000,000</quote> and inserting <quote>\$75,000,000,000</quote>.</text></subsection>

<subsection id="H9F9B18D6120343F782D2160EF17256C1"><enum>(b)</enum><text>The sixth proviso under the heading <quote>Small Business Administrationâ€"Business Loans Program Account</quote> the Financial Services and General Government Appropriations Act, 2020 (division C of Public Law 116â€"93) is amended by striking <quote>\$12,000,000,000</quote> and inserting <quote>\$35,000,000,000</quote>.</text></subsection></section><appropriations-intermediate id="H3952ED68A2464504B58008CE2E2B6850"><header>United states postal service</header></appropriations-intermediate><appropriations-small id="HF256043B0DF4405E948F9AD1873D593D"><header>Payment to postal service fund</header><text display-inline="no-display-inline">For an additional payment to the <quote>Postal Service Fund</quote>, for revenue forgone due to coronavirus,

\$25,000,000,000, to remain available until September 30, 2022:

Provided , That the Postal Service, during the coronavirus emergency, shall prioritize the purchase of, and make available to all Postal Service employees and facilities, personal protective equipment, including gloves, masks, and sanitizers, and shall conduct additional cleaning and sanitizing of Postal Service facilities and delivery vehicles:

Provided further , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Office of Inspector General

Salaries and Expenses

For an additional amount for Salaries and Expenses, \$15,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

Provided , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

General Provisions

This Title

10304.

(a) Title V of division B of the CARES Act (Public Law 116

136) is amended in the first proviso under the heading Independent Agencies Pandemic Response Accountability Committee by inserting or any other Act (including Acts other than appropriations Acts) after provided in this Act.

(b) Amounts repurposed under this section that were previously designated by the Congress, respectively, as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

10305.

Title V of division B of the CARES Act (Public Law 116

136) is amended by striking the fifth proviso under the heading General Services Administration Real Property Activities Federal Buildings Fund:

Provided , That the amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

10306.

For an additional amount for Department of the Treasury Departmental Offices Coronavirus Relief Fund, an amount equal to

(1) \$1,250,000,000; less

(2) the amount allocated for the District of Columbia pursuant to section 601(c)(6) of the Social Security Act:

Provided, That such amounts shall only be available for making a payment to the District of Columbia, and shall be in addition to any other funds available for such purpose:

Provided further , That the Secretary of the Treasury shall pay all amounts provided by this section directly to the District of Columbia not less than 5 days after the date of enactment of this Act:

Provided further , That the District of Columbia shall use such amounts only to cover costs or replace foregone revenues stemming from the public health emergency with respect to the Coronavirus Disease (COVID-19):

Provided further , That such amount is designated by Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

level-type="subsequent"><enum>IV</enum><header>Homeland Security</header><appropriations-major id="HF5EFBB66ACAC47EE9220F0B4F1FFDD59"><header>Department of Homeland Security</header></appropriations-major><appropriations-intermediate commented="no" id="H59C427A0BAA84A4A9DE860A1D691357D"><header>OFFICE OF INSPECTOR GENERAL</header></appropriations-intermediate><appropriations-small id="HF242019FD2114FB3A194E0EAFEE4E281"><header>OPERATIONS AND SUPPORT</header><text display-inline="no-display-inline">For an additional amount for <quote>Operations and Support</quote>, \$3,000,000, to remain available until September 30, 2022, for oversight of activities of the Department of Homeland Security funded in this Act and in title VI of division B of Public Law 116-136 to prevent, prepare for, and respond to coronavirus:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-small><appropriations-intermediate commented="no" id="H5EA0D820F7C948BF89DB9EDE7A99FD1B"><header>Federal Emergency Management Agency</header></appropriations-intermediate><appropriations-small id="H48BF7287DD58420585E2FA68B6984132"><header>Federal Assistance</header><text display-inline="no-display-inline">For an additional amount for <quote>Federal Assistance</quote>, \$1,300,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, of which \$500,000,000 shall be for Assistance to Firefighter Grants for the purchase of personal protective equipment and related supplies, mental health evaluations, training, and temporary infectious disease de-contamination or sanitizing facilities and equipment; of which \$500,000,000 shall be for Staffing for Adequate Fire and Emergency Response Grants; of which \$100,000,000 shall be for Emergency Management Performance Grants; and of which \$200,000,000 shall be for the Emergency Food and Shelter Program:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-small><appropriations-intermediate id="H264A21A708A545C3A590D1E62324221A"><header>General Provisions</header></appropriations-intermediate><title>This

<section commented="no" display-inline="no-display-inline" id="HD33202FC135B4583897A45ACEB5E4F4B" section-type="subsequent-section"><enum>10401.</enum><text display-inline="yes-display-inline">Notwithstanding any other provision of law, funds made available under <quote>Federal Emergency Management Agency</quote> Federal Assistance</quote> shall only be used for the purposes specifically described under that heading.</text></section>

<section id="H99077249B4724423A4F8A1D2E2E03249" display-inline="no-display-inline" section-type="subsequent-section"><enum>10402.</enum>

<subsection id="H5964568614A947ADA626DA2976470AEE" commented="no" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">Subsections (c)(2), (f), (g)(1), (h)(1)</text> (4), (h)(6), and (k) of section 33 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229) shall not apply to amounts appropriated for <quote>Federal Emergency Management Agency</quote> Federal

Assistance

for Assistance to Firefighter Grants in this Act and in division D, title III of the Consolidated Appropriations Act, 2020 (Public Law 116â€"93).

Subsection (k) of section 33 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229) shall not apply to Amounts provided for Federal Emergency Management Agency Federal Assistance for Assistance to Firefighter Grants in title VI of division B of Public Law 116â€"136.

Amounts repurposed under this section that were previously designated by the Congress, respectively, as an emergency requirement or as being for disaster relief pursuant to the Balanced Budget and Emergency Deficit Control Act are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 or as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Subsections (a)(1)(A), (a)(1)(B), (a)(1)(E), (a)(1)(G), (c)(1), (c)(2), and (c)(4) of section 34 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229a) shall not apply to amounts appropriated for Federal Emergency Management Agency Federal Assistance for Staffing for Adequate Fire and Emergency Response Grants in this Act and in division D, title III of the Consolidated Appropriations Act, 2020 (Public Law 116â€"93).

Interior, Environment, and Related Agencies

Department of the Interior

United States Fish and Wildlife Service

Resource Management

For an additional amount for Resource Management, \$21,000,000, to remain available until expended for research; listing injurious species; electronic permitting system development; operation and maintenance; law enforcement interdiction and inspections; and other support activities, as described in sections 190402, 190403, and 190404 of division S of this Act:

Provided, That amounts may be transferred to Surveys, Investigations and Research in the United States Geological Survey; National Oceanic and Atmospheric Administration in the Department of Commerce; and the Center for Disease Control in the Department of Health and Human Services:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

STATE AND TRIBAL WILDLIFE GRANTS

For an additional amount for State and Tribal Wildlife Grants, \$50,000,000, to remain available until expended, for a onetime grant program to remain available until expended, as described in section 190405 of division S of this Act:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

UNITED STATES GEOLOGICAL SURVEY

SURVEYS, INVESTIGATIONS, AND RESEARCH

For an additional amount for Surveys, Investigations, and Research, \$40,000,000, to remain available

until September 30, 2021, for technical assistance, biosurveillance of wildlife and environmental persistence studies and related research, database development, and accompanying activities as described in section 190404 of division S of this Act:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-small><appropriations-intermediate id="H7B2F9DA3FE764457903CE29C9EE10043"><header>Bureau of Indian Affairs</header></appropriations-intermediate><appropriations-small id="H9C50E26E89DE4361B5513EF2764961E6"><header>Operation of Indian Programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Operation of Indian Programs</quote>, \$900,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, of whichâ€" </text>

<paragraph id="HD1771B5F87CE43E0A28F9389029765A1"><enum>(1)</enum><text>\$100,000,000 shall be for housing improvement;</text></paragraph>

<paragraph id="H4F87169929AF4FF39CC7B5ECEB478AA6"><enum>(2)</enum><text>\$780,000,000 shall be for providing Tribal government services, for Tribal government employee salaries to maintain operations, and cleaning and sanitization of Tribally owned and operated facilities; and</text></paragraph>

<paragraph id="H6FB22EF084414666A74E91496750555C"><enum>(3)</enum><text>\$20,000,000 shall be used to provide and deliver potable water; and,</text></paragraph><continuation-text continuation-text-level="appropriations-small">

<proviso><italic>Provided</italic></proviso>, That none of the funds appropriated herein shall be obligated until 3 days after the Bureau of Indian Affairs provides a detailed spend plan, which includes distribution and use of funds by Tribe, to the Committees on Appropriations of the House of Representatives and the Senate:

<proviso><italic>Provided further</italic></proviso>, That the Bureau shall notify the Committees on Appropriations of the House of Representatives and the Senate quarterly on the obligations and expenditures of the funds provided by this Act:

<proviso><italic>Provided further</italic></proviso>, That assistance received herein shall not be included in the calculation of funds received by those Tribal governments who participate in the <quote>Small and Needy</quote> program:

<proviso><italic>Provided further</italic></proviso>, That such amounts, if transferred to Indian Tribes and Tribal organizations under the Indian Self-Determination and Education Assistance Act (1) will be transferred on a one-time basis, (2) are non-recurring funds that are not part of the amount required by 25 U.S.C. 5325, and (3) may only be used for the purposes identified under this heading in this Act, notwithstanding any other provision of law:

<proviso><italic>Provided further</italic></proviso>, That section 11008 of this Act shall not apply to tribal contracts entered into by the Bureau of Indian Affairs with this appropriation:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-text></appropriations-small><appropriations-intermediate id="HC0373A30C80D468F85784EE370DD08C6"><header>Departmental Offices</header></appropriations-intermediate><appropriations-intermediate id="H2FA32AF531D44A3FA5FA1CC7F42C7860"><header>Insular Affairs</header></appropriations-intermediate><appropriations-small id="H2EBC0E540AA64989AA3792D55A85094E"><header>Assistance to Territories</header><text display-inline="no-display-inline">For an additional amount for <quote>Assistance to Territories</quote>, \$1,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, of which (1) \$945,000,000 is for Capital Improvement Project grants for hospitals and other critical infrastructure; and (2) \$55,000,000 is for territorial assistance, including general technical assistance:

<proviso><italic>Provided</italic></proviso>, That any appropriation for disaster assistance under this heading in this Act or previous appropriations Acts may be used

as non-Federal matching funds for the purpose of hazard mitigation grants provided pursuant to section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5170c):

<proviso><italic>Provided further</italic></proviso> , That amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985:

<proviso><italic>Provided further</italic></proviso> , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="H005A9260215C494B80AA4C89DC26C5D4"><header>Office of Inspector General</header></appropriations-intermediate><appropriations-small id="HE094695404F441B4B2999B755E9D1F73"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote> , \$5,000,000, to remain available until expended:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HF39F514EC8B84F7BA8FA63FD14CC8D89" changed="not-changed"><header>Environmental Protection Agency</header></appropriations-intermediate><appropriations-small id="HD9B43AA1AF0840B9B008082D0768B224"><header>Environmental Programs and Management</header><text display-inline="no-display-inline">For an additional amount for <quote>Environmental Programs and Management</quote>, \$50,000,000, to remain available until September 30, 2021, for environmental justice grants to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That such amount shall be used to monitor or study links between pollution exposure and the transmission and health outcomes of coronavirus as described in section 190702 of division S of this Act:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-major id="HB175B0C616CB4439A9F9F35B153908A8"><header>Department of health and human services</header></appropriations-major><appropriations-intermediate id="H15FB47E8CCDB485ABAF43AF024504E4B"><header>Indian health service</header></appropriations-intermediate><appropriations-small id="H6085E3FE949049E2A52700F56F725552"><header>Indian health services</header></appropriations-small><appropriations-small id="H3EF35E939742435DA12E827C18B26C3C"><header>(INCLUDING TRANSFER OF FUNDS)</header><text display-inline="no-display-inline">For an additional amount for <quote>Indian Health Services</quote>, \$2,100,000,000, to remain available until expended, to prevent, prepare for, respond to, and provide health services related to coronavirus, of whichâ€

<paragraph id="HB131093CD4E54DD3B8F42AF2EEC23FE1"><enum>(1)</enum><text>\$1,000,000,000 shall be used to supplement reduced third party revenue collections;</text></paragraph>

<paragraph id="HAA85E78410EC4954BB840A35AFF791E8"><enum>(2)</enum><text display-inline="yes-display-inline">\$500,000,000 shall be used for direct health and telehealth services, including to purchase supplies and personal protective equipment;</text></paragraph>

<paragraph id="H18BEBBEFA4DE4DF89010C20A4E768B02"><enum>(3)</enum><text>\$140,000,000 shall be used to expand broadband infrastructure and information technology for telehealth and electronic health record system purposes;</text></paragraph>

<paragraph id="H4A068789EC1741ABAA01535992195739"><enum>(4)</enum><text display-inline="yes-display-inline">\$20,000,000 shall be used to address the needs of domestic violence victims and homeless individuals and families;</text></paragraph>

<paragraph id="HBB08F13C262342B2A88995DB8B9D17AE"><enum>(5)</enum><text>not less than \$64,000,000 shall be for Urban Indian Organizations; and,</text></paragraph>

<paragraph id="H4B35667D9F364DC4B5A55E37F808DAA3"><enum>(6)</enum><text>not less than \$10,000,000 shall be used to provide and deliver potable water:</text><continuation-text continuation-text-level="section">

<proviso><italic>Provided</italic></proviso>, That such funds shall be allocated at the discretion of the Director of the Indian Health Service:

<proviso><italic>Provided further</italic></proviso>, That of the funds provided herein, not less than \$366,000,000 shall be transferred to and merged with <quote>Indian Health Serviceâ€"Indian Health Facilities</quote> at the discretion of the Director to modify existing health facilities to provide isolation or quarantine space, to purchase and install updated equipment necessary, and for maintenance and improvement projects necessary to the purposes specified in this Act:

<proviso><italic>Provided further</italic></proviso>, That such amounts may be used to supplement amounts otherwise available for such purposes under <quote>Indian Health Facilities</quote>:

<proviso><italic>Provided further</italic></proviso>, That such amounts, if transferred to Tribes and Tribal organizations under the Indian Self-Determination and Education Assistance Act, will be transferred on a one-time basis and that these non-recurring funds are not part of the amount required by 25 U.S.C. 5325, and that such amounts may only be used for the purposes identified under this heading notwithstanding any other provision of law:

<proviso><italic>Provided further</italic></proviso>, That none of the funds appropriated herein for telehealth broadband activities shall be available for obligation until 3 days after the Indian Health Service provides to the Committees on Appropriations of the House of Representatives and the Senate, a detailed spend plan that includes the cost, location, and expected completion date of each activity:

<proviso><italic>Provided further</italic></proviso>, That the Indian Health Service shall notify the Committees on Appropriations of the House of Representatives and the Senate quarterly on the obligations and expenditures of the funds provided by this Act:

<proviso><italic>Provided further</italic></proviso>, That section 11008 of this Act shall not apply to tribal contracts entered into by the Bureau of Indian Affairs with this appropriation:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-text></paragraph></appropriations-small><appropriations-intermediate id="HF65B126C52F5449CA769089EFC910777"><header>National Foundation on the Arts and Humanities</header></appropriations-intermediate><appropriations-intermediate id="HCA85AD236DA840EA934D66E11565E6DE"><header>National Endowment for the Arts</header></appropriations-intermediate><appropriations-small id="H205C5C2184664D678E3FF38322A36B0C"><header>Grants and Administration</header><text display-inline="no-display-inline">For an additional amount for <quote>Grants and Administration</quote>, \$10,000,000 to remain available until September 30, 2021, for grants to respond to the impacts of coronavirus:

<proviso><italic>Provided</italic></proviso>, That such funds are available under the same terms and conditions as grant funding appropriated to this heading in Public Law 116â€"94:

<proviso><italic>Provided further</italic></proviso>, That 40 percent of such funds shall be distributed to State arts agencies and regional arts organizations and 60 percent of such funds shall be for direct grants:

<proviso><italic>Provided further</italic></proviso>, That notwithstanding any other provision of law, such funds may also be used by the recipients of such grants for purposes of the general operations of such recipients:

<proviso><italic>Provided further</italic></proviso>, That the matching requirements under subsections (e), (g)(4)(A), and (p)(3) of section 5 of the National Foundation on the Arts and Humanities Act of 1965 (20 U.S.C. 954) may be waived with respect to such grants:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i)

of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HC7917DB58E36460FA31F406422D6F23E"><header>National Endowment for the Humanities</header></appropriations-intermediate><appropriations-small id="H1B4546FBB255438092DBD531D3087857"><header>Grants and Administration</header><text display-inline="no-display-inline">For an additional amount for <quote>Grants and Administration</quote>, \$10,000,000 to remain available until September 30, 2021, for grants to respond to the impacts of coronavirus:

<proviso><italic>Provided</italic></proviso>, That such funds are available under the same terms and conditions as grant funding appropriated to this heading in Public Law 116â€"94:

<proviso><italic>Provided further</italic></proviso>, That 40 percent of such funds shall be distributed to state humanities councils and 60 percent of such funds shall be for direct grants:

<proviso><italic>Provided further</italic></proviso>, That notwithstanding any other provision of law, such funds may also be used by the recipients of such grants for purposes of the general operations of such recipients:

<proviso><italic>Provided further</italic></proviso>, That the matching requirements under subsection (h) (2) (A) of section 7 of the National Foundation on the Arts and Humanities Act of 1965 may be waived with respect to such grants:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small></title>

<title id="H610CB1D64FCB494493AABBF45A116601" commented="no"><enum>VI</enum><header>Departments of Labor, Health and Human Services, and Education, and Related Agencies</header><appropriations-major id="H7F920E249F31495E8099913783E8225F" commented="no"><header>Department of Labor</header></appropriations-major><appropriations-intermediate id="H2E23395249914493AB84514F5241595C" commented="no"><header>Employment and Training Administration</header></appropriations-intermediate><appropriations-small id="H5831D5D26F654917B0765B100EF78006"><header>Training And Employment Services</header></appropriations-small><appropriations-small id="H7708197BE83646A4AB56B933B335E54D"><header>(INCLUDING TRANSFER OF FUNDS)</header><text display-inline="no-display-inline">For an additional amount for <quote>Training and Employment Services</quote>, \$2,040,000,000, to prevent, prepare for, and respond to coronavirus, of which \$15,000,000 shall be transferred to <quote>Program Administration</quote> to carry out activities in this Act, Public Law 116â€"127 and Public Law 116â€"136 for full-time equivalent employees, information technology upgrades needed to expedite payments and support implementation, including to expedite policy guidance and disbursement of funds, technical assistance and other assistance to States and territories to speed payment of Federal and State unemployment benefits, and of which the remaining amounts shall be used to carry out activities under the Workforce Innovation and Opportunity Act (referred to in this Act as <quote>WIOA</quote>) as follows: </text>

<paragraph id="H3CD84B39220E44AFB6146068B9E70443"><enum>(1)</enum><text display-inline="yes-display-inline">\$485,000,000 for grants to the States for adult employment and training activities, including incumbent worker trainings, transitional jobs, on-the-job training, individualized career services, supportive services, needs-related payments, and to facilitate remote access to training services provided through a one-stop delivery system through the use of technology, to remain available until June 30, 2021:

<proviso><italic>Provided</italic></proviso>, That an adult shall not be required to meet the requirements of section 134(c) (3) (B) of the WIOA:

<proviso><italic>Provided further</italic></proviso>, That an adult who meets the requirements described in section 2102(a) (3) (A) of Public Law 116â€"136 may be eligible for participation:

<proviso><italic>Provided further</italic></proviso>, That priority may be given to individuals who are adversely impacted by economic changes due to the coronavirus, including individuals seeking employment, dislocated workers, individuals with barriers

to employment, individuals who are unemployed, or individuals who are underemployed;</text></paragraph>

<paragraph id="HAA062CF9B29D45178022E8B3655FA39F"><enum>(2)</enum><text display-inline="yes-display-inline">\$518,000,000 for grants to the States for youth activities, including supportive services, summer employment for youth, and to facilitate remote access to training services provided through a one-stop delivery system through the use of technology, to remain available until June 30, 2021:

<proviso><italic>Provided</italic></proviso>, That individuals described in section 2102(a)(3)(A) of Public Law 116â€"136 may be eligible for participation as an out-of-school youth if they meet the requirements of clauses (i) and (ii) of section 129(a)(1)(B) or as in-school youth if they meet the requirements of clauses (i) and (iii) of section 129(a)(1)(C) of the WIOA;

<proviso><italic>Provided further</italic></proviso>, That priority shall be given for out-of-school youth and youth with multiple barriers to employment:

<proviso><italic>Provided further</italic></proviso>, That funds shall support employer partnerships for youth employment and subsidized employment, and partnerships with community-based organizations to support such employment;</text></paragraph>

<paragraph id="H86658DB9BD9B4B58B3B076F5C0CEC512"><enum>(3)</enum><text display-inline="yes-display-inline"> \$597,000,000 for grants to States for dislocated worker employment and training activities, including incumbent worker trainings, transitional jobs, on-the-job training, individualized career services, supportive services, needs-related payments, and to facilitate remote access to training services provided through a one-stop delivery system through the use of technology, to remain available until June 30, 2021:

<proviso><italic>Provided</italic></proviso>, That a dislocated worker shall not be required to meet the requirements of section 134(c)(3)(B) of the WIOA:

<proviso><italic>Provided further</italic></proviso>, That a dislocated worker who meets the requirements described in section 2102(a)(3)(A) of Public Law 116â€"136 may be eligible for participation;</text></paragraph>

<paragraph id="H9000ED05E29944258A4090A5B8A9CF82"><enum>(4)</enum><text display-inline="yes-display-inline">\$400,000,000 for the dislocated workers assistance national reserve to remain available until September 30, 2023; and</text></paragraph>

<paragraph id="H9E07E3BAE6BB4B7B9965FE8E1038C419"><enum>(5)</enum><text display-inline="yes-display-inline">\$25,000,000 for migrant and seasonal farmworker programs under section 167 of the WIOA, including emergency supportive services, to remain available until June 30, 2021, of which no less than \$500,000 shall be for the collection and dissemination of electronic and printed materials related to coronavirus to the migrant and seasonal farmworker population nationwide, including Puerto Rico, through a cooperative agreement;</text></paragraph><continuation-text continuation-text-level="appropriations-small">

<proviso><italic>Provided</italic></proviso>, That the impact of the COVIDâ€"19 national emergency may be considered as an additional factor for reimbursement for on-the-job training under section 134(c)(3)(H) of the WIOA and as a factor in determining the employerâ€™s portion of the costs of providing customized training under section 3(14) of the WIOA:

<proviso><italic>Provided further</italic></proviso>, That notwithstanding section 134(d)(5) of the WIOA, a local board may use 40 percent of funds received under paragraphs (1) and (3) for transitional jobs:

<proviso><italic>Provided further</italic></proviso>, That notwithstanding section 194(10) of the WIOA, that funds used to support transitional jobs may also be used to support public service employment:

<proviso><italic>Provided further</italic></proviso>, That sections 127(b)(1)(C)(iv)(III), 132(b)(1)(B)(iv)(III), and 132(b)(2)(B)(iii)(II) shall not apply to funds appropriated under this heading:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-

text></appropriations-small><appropriations-intermediate
id="H188B0766F3094E259EFF84F53C88E933" commented="no"><header>Wage and Hour
Division</header></appropriations-intermediate><appropriations-small
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Expenses</header></appropriations-small><appropriations-small
id="H2E3D87699A8B49C6AB905D0D049DF0DA" commented="no"><text display-inline="no-display-
inline">For an additional amount for <quote>Wage and Hour Division</quote>, \$6,500,000,
to remain available until September 30, 2021, to prevent, prepare for, and respond to
coronavirus, including for the administration, oversight, and coordination of worker
protection activities related thereto:

<proviso><italic>Provided</italic></proviso>, That the Secretary of Labor shall use
funds provided under this heading to support enforcement activities and outreach
efforts to make individuals, particularly low-wage workers, aware of their rights under
division C and division E of Public Law 116â€"127:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by
the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i)
of the Balanced Budget and Emergency Deficit Control Act of
1985.</text></appropriations-small><appropriations-intermediate
id="HCDA1C46CEAE344C688883DDD6F0DB3D9" commented="no"><header>Occupational Safety and
Health Administration</header></appropriations-intermediate><appropriations-small
id="HEDE1DF765904497A8AA0919DD4331ED7"><header>SALARIES AND
EXPENSES</header></appropriations-small><appropriations-small
id="H08E63F098DA741E5B9AFC21127C886E1" commented="no"><text display-inline="no-display-
inline">For an additional amount for <quote>Occupational Safety and Health
Administration</quote>, \$100,000,000, to remain available until September 30, 2021, for
worker protection and enforcement activities to prevent, prepare for, and respond to
coronavirus, of which \$25,000,000 shall be for Susan Harwood training grants and at
least \$70,000,000 shall be to hire additional compliance safety and health officers,
and for state plan enforcement, to protect workers from coronavirus by enforcing all
applicable standards and directives, including 29 CFR 1910.132, 29 CFR 1910.134,
Section 5(a) (1) of the Occupational Safety and Health Act of 1970, and 29 CFR
1910.1030:

<proviso><italic>Provided</italic></proviso>, That activities to protect workers from
coronavirus supported by funds provided under this heading includes additional
enforcement of standards and directives referenced in the preceding proviso at
slaughterhouses, poultry processing plants, and agricultural workplaces:

<proviso><italic>Provided further</italic></proviso>, That within 15 days of the date
of enactment of this Act, the Secretary of Labor shall submit a spending and hiring
plan for the funds made available under this heading, and a monthly staffing report
until all funds are expended, to the Committees on Appropriations of the House of
Representatives and the Senate:

<proviso><italic>Provided further</italic></proviso>, That within 15 days of the date
of enactment of this Act, the Secretary of Labor shall submit a plan for the additional
enforcement activities described in the third proviso to the Committees on
Appropriations of the House of Representatives and the Senate:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by
the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i)
of the Balanced Budget and Emergency Deficit Control Act of
1985.</text></appropriations-small><appropriations-intermediate
id="H936A950877A44363B6A1CB61E277EC0E" commented="no"><header>Office of Inspector
General</header></appropriations-intermediate><appropriations-small
id="H6D3A1CA104E1443D9B024440BF45FA76" commented="no"><text display-inline="no-display-
inline">For an additional amount for <quote>Office of Inspector General</quote>,
\$5,000,000, to remain available until expended, to prevent, prepare for, and respond to
coronavirus.

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the
Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of
the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-
small><appropriations-small
id="H4E980396B2104666BC3BFEF254350903"><header>Administrative Provisionâ€"Department of
Labor</header></appropriations-small>

<section id="H0B16FCE9F72E4317BFE0222B2165A507" changed="not-changed" section-type="subsequent-section"><enum>10601.</enum><text display-inline="yes-display-inline">There is hereby appropriated for fiscal year 2021 for <quote>Department of Laborâ€"Employment Training Administrationâ€"State Unemployment Insurance and Employment Service Operations</quote>, \$28,600,000, to be expended from the Employment Security Administration Account in the Unemployment Trust Fund (<quote>the Trust Fund</quote>) to carry out title III of the Social Security Act:

<proviso><italic>Provided</italic></proviso>, That such amount shall only become available for obligation if the Average Weekly Insured Unemployment (<quote>AWIU</quote>) for fiscal year 2021 is projected, by the Department of Labor during fiscal year 2021 to exceed 1,728,000:

<proviso><italic>Provided further</italic></proviso>, That to the extent that the AWIU for fiscal year 2021 is projected by the Department of Labor to exceed 1,728,000, an additional \$28,600,000 from the Trust Fund shall be made available for obligation during fiscal year 2021 for every 100,000 increase in the AWIU level (including a pro rata amount for any increment less than 100,000):

<proviso><italic>Provided further</italic></proviso>, That, except as specified in this section, amounts provided herein shall be available under the same authority and conditions applicable to funds provided to carry out title III of the Social Security Act under the heading <quote>Department of Laborâ€"Employment Training Administrationâ€"State Unemployment Insurance and Employment Service Operations</quote> in division A of Public Law 116â€"94:

<proviso><italic>Provided further</italic></proviso>, That such amounts shall be in addition to any other funds made available in any fiscal year for such purposes:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section><appropriations-major id="H265271F9A98942D68C474C44A55FBAD4" commented="no"><header>Department of Health and Human Services</header></appropriations-major><appropriations-intermediate id="HEF69D843C72D4014AB80DABC5D6E2284" commented="no"><header>Health Resources and Services Administration</header></appropriations-intermediate><appropriations-small id="H99D8192159EF4B3688F01669EB7B42E6" commented="no"><header>Primary health care</header><text display-inline="no-display-inline">For an additional amount for <quote>Primary Health Care</quote>, \$7,600,000,000, to remain available until September 30, 2025, for necessary expenses to prevent, prepare for, and respond to coronavirus, for grants and cooperative agreements under the Health Centers Program, as defined by section 330 of the Public Health Service Act, and for grants to Federally qualified health centers, as defined in section 1861(aa) (4) (B) of the Social Security Act, and for eligible entities under the Native Hawaiian Health Care Improvement Act, including maintenance or expansion of health center and system capacity and staffing levels:

<proviso><italic>Provided</italic></proviso>, That sections 330(r) (2) (B), 330(e) (6) (A) (iii), and 330(e) (6) (B) (iii) shall not apply to funds provided under this heading in this Act:

<proviso><italic>Provided further</italic></proviso>, That funds provided under this heading in this Act may be used to (1) purchase equipment and supplies to conduct mobile testing for SARSâ€"CoVâ€"2 or COVIDâ€"19; (2) purchase and maintain mobile vehicles and equipment to conduct such testing; and (3) hire and train laboratory personnel and other staff to conduct such mobile testing:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H6F3BC786D04549898ACDE3DE27230551" commented="no"><header>RYAN WHITE HIV/AIDS PROGRAM</header><text display-inline="no-display-inline">For an additional amount for <quote>Ryan White HIV/AIDS Program</quote>, \$10,000,000, to remain available until September 30, 2022, to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That awards from funds provided under this heading in this Act shall be through modifications to existing contracts and supplements to existing grants and cooperative agreements under parts A, B, C, D, F,

and section 2692(a) of title XXVI of the Public Health Service Act:

Provided further, That such supplements shall be awarded using a data-driven methodology determined by the Secretary of Health and Human Services:

Provided further, That sections 2604(c), 2612(b), and 2651(c) of the Public Health Service Act shall not apply to funds provided under this heading in this Act:

Provided further, That the Secretary may waive any penalties and administrative requirements as necessary to ensure that the funds may be used efficiently:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Centers for Disease Control and Prevention

CDCâ€"WIDE ACTIVITIES AND PROGRAM SUPPORT

For an additional amount for **CDCâ€"Wide Activities and Program Support**, \$2,130,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

Provided, That of the amount provided under this heading in this Act, \$1,000,000,000 shall be for Public Health Emergency Preparedness cooperative agreements under section 319Câ€"1 of the Public Health Service Act:

Provided further, That, of the amount provided under this heading in this Act, \$1,000,000,000 shall be for necessary expenses for grants for core public health infrastructure for State, local, Territorial, or Tribal health departments as described in section 30550 of division C of this Act:

Provided further, That of the amount made available under this heading in this Act for specified programs, not less than \$100,000,000 shall be allocated to tribes, tribal organizations, urban Indian health organizations, or health service providers to tribes:

Provided further, That of the amount provided under this heading in this Act, \$130,000,000 shall be for public health data surveillance and analytics infrastructure modernization:

Provided further, That funds appropriated under this heading in this Act for grants may be used for the rent, lease, purchase, acquisition, construction, alteration, or renovation of non-Federally owned facilities to improve preparedness and response capability at the State and local level:

Provided further, That all construction, alteration, or renovation work, carried out, in whole or in part, with funds appropriated under this heading in this Act, or under this heading in the CARES ACT (P.L. 116â€"136), shall be subject to the requirements of 42 U.S.C. 300s-1(b)(1)(I):

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

National Institutes of Health

NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES

For an additional amount for **National Institute of Allergy and Infectious Diseases**, \$500,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

NATIONAL

INSTITUTE OF MENTAL HEALTH</header></appropriations-small><appropriations-major id="H23FEA215EC3842F7B6ECD0C6C81E788F"><text display-inline="no-display-inline">For an additional amount for <quote>National Institute of Mental Health</quote>, \$200,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></appropriations-major><appropriations-small id="H0DDF3A9E226849ECAFOB052B3F9D491F"><header>OFFICE OF THE DIRECTOR</header></appropriations-small><appropriations-small id="H38085A8D4A5E4E29B2D0E025932826B2"><header>(INCLUDING TRANSFER OF FUNDS)</header><text display-inline="no-display-inline">For an additional amount for <quote>Office of the Director</quote>, \$4,021,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus, domestically or internationally:

<proviso><italic>Provided</italic></proviso>. That not less than \$3,000,000,000 of the amount provided under this heading in this Act shall be for offsetting the costs related to reductions in lab productivity resulting from the coronavirus pandemic or public health measures related to the coronavirus pandemic:

<proviso><italic>Provided further</italic></proviso>, That up to \$1,021,000,000 of the amount provided under this heading in this Act shall be to support additional scientific research or the programs and platforms that support research:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this heading in this Act may be transferred to the accounts of the Institutes and Centers of the National Institutes of Health (<quote>NIH</quote>):

<proviso><italic>Provided further</italic></proviso>, That this transfer authority is in addition to any other transfer authority available to the NIH:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="H44CC279F9BC5431CA07F4CFF39BE0856"><header>Substance Abuse and Mental Health Services Administration</header></appropriations-intermediate><appropriations-small id="HD360748D521642539E801CD2307F0D5D"><header>HEALTH SURVEILLANCE AND PROGRAM SUPPORT</header><text display-inline="no-display-inline">For an additional amount for <quote>Health Surveillance and Program Support</quote>, \$3,000,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That of the funds made available under this heading in this Act, \$1,500,000,000 shall be for grants for the substance abuse prevention and treatment block grant program under subpart II of part B of title XIX of the Public Health Service Act (<quote>PHS Act</quote>):

<proviso><italic>Provided further</italic></proviso>, That of the funds made available under this heading in this Act, \$1,000,000,000 shall be for grants for the community mental health services block grant program under subpart I of part B of title XIX of the PHS Act:

<proviso><italic>Provided further</italic></proviso>, That of the funds made available under this heading in this Act, \$100,000,000 shall be for services to the homeless population:

<proviso><italic>Provided further</italic></proviso>, That of the funds made available under this heading in this Act, \$100,000,000 shall be for activities and services under Project AWARE:

<proviso><italic>Provided further</italic></proviso>, That of the funds made available under this heading in this Act, \$10,000,000 shall be for the National Child Traumatic Stress Network:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this heading in this Act, \$265,000,000 is available for activities authorized under section 501(o) of the Public Health Service Act:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this heading in this Act, \$25,000,000 shall be for the Suicide Lifeline and Disaster Distress Helpline:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this heading in this Act for specified programs, not less than \$150,000,000 shall be allocated to tribes, tribal organizations, urban Indian health organizations, or health or behavioral health service providers to tribes:

<proviso><italic>Provided further</italic></proviso>, That the Substance Abuse and Mental Health Services Administration has flexibility to amend allowable activities, timelines, and reporting requirements for the Substance Abuse Prevention and Treatment Block Grant and the Community Mental Health Services Block Grant pursuant to the public health emergency declaration:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HB8BD4A5BFB724F569DBE2686AC82A024"><header>Centers for Medicare & Medicaid Services</header></appropriations-intermediate><appropriations-small id="H77255637CD1B44C5BC3C02ECB9C03FBA"><header>Program Management</header><text display-inline="no-display-inline">For an additional amount for <quote>Program Management</quote>, \$150,000,000, to remain available through September 30, 2022, to prevent, prepare for, and respond to coronavirus, for State strike teams for resident and employee safety in skilled nursing facilities and nursing facilities, including activities to support clinical care, infection control, and staffing:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="H0F71D1293ED74153B04FEE076ABBABA9"><header>Administration For Children And Families</header></appropriations-intermediate><appropriations-small id="HFF00B85B5C5846D9A5CFD3802A8D7AB0"><header>Low Income Home Energy Assistance</header><text display-inline="no-display-inline">For an additional amount for <quote>Low Income Home Energy Assistance</quote>, \$1,500,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, for making payments under subsection (b) of section 2602 of the Low-Income Home Energy Assistance Act of 1981 (42 U.S.C. 8621 et seq.):

<proviso><italic>Provided</italic></proviso>, That of the amount provided under this heading in this Act, \$750,000,000 shall be allocated as though the total appropriation for such payments for fiscal year 2020 was less than \$1,975,000,000:

<proviso><italic>Provided further</italic></proviso>, That each grantee that receives an allotment of funds made available under this heading in this Act shall, for purposes of income eligibility, deem to be eligible any household that documents job loss or severe income loss dated after February 29, 2020, such as a layoff or furlough notice or verification of application for unemployment benefits:

<proviso><italic>Provided further</italic></proviso>, That the limitation in section 2605(b)(9)(A) of the Low-Income Home Energy Assistance Act of 1981, regarding planning and administering the use of funds, shall apply to funds provided under this heading in this Act by substituting <quote>12.5 percent</quote> for <quote>10 percent</quote>:

<proviso><italic>Provided further</italic></proviso>, That section 2607(b)(2)(B) of such Act (42 U.S.C. 8626(b)(2)(B)) shall not apply to funds made available under this heading in this Act:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HD39A08D75DAC484E913F45C923BADCBF"><header>Payments To States For The Child Care And Development Block Grant</header><text display-inline="no-display-inline">For an additional amount for <quote>Payments to States for the Child Care and Development Block Grant</quote>, \$7,000,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, including for Federal administrative

expenses, which shall be used to supplement, not supplant State, Territory, and Tribal general revenue funds for child care assistance for low-income families within the United States (including territories) without regard to requirements in sections 658E(c) (3) (D)â€(E) or section 658G of the Child Care and Development Block Grant Act:

<proviso><italic>Provided</italic></proviso>, That funds provided under this heading in this Act may be used for costs of providing relief from copayments and tuition payments for families and for paying that portion of the child care providerâ€™s cost ordinarily paid through family copayments, to provide continued payments and assistance to child care providers in the case of decreased enrollment or closures related to coronavirus, and to ensure child care providers are able to remain open or reopen as appropriate and applicable:

<proviso><italic>Provided further</italic></proviso>, That States, Territories, and Tribes are encouraged to place conditions on payments to child care providers that ensure that child care providers use a portion of funds received to continue to pay the salaries and wages of staff:

<proviso><italic>Provided further</italic></proviso>, That lead agencies shall, for the duration of the COVIDâ€™19 public health emergency, implement enrollment and eligibility policies that support the fixed costs of providing child care services by delinking provider reimbursement rates from an eligible childâ€™s absence and a providerâ€™s closure due to the COVIDâ€™19 public health emergency:

<proviso><italic>Provided further</italic></proviso>, That the Secretary shall remind States that CCDBG State plans do not need to be amended prior to utilizing existing authorities in the Child Care and Development Block Grant Act for the purposes provided herein:

<proviso><italic>Provided further</italic></proviso>, That States, Territories, and Tribes are authorized to use funds appropriated under this heading in this Act to provide child care assistance to health care sector employees, emergency responders, sanitation workers, farmworkers, and other workers deemed essential during the response to coronavirus by public officials, without regard to the income eligibility requirements of section 658P(4) of such Act:

<proviso><italic>Provided further</italic></proviso>, That funds appropriated under this heading in this Act shall be available to eligible child care providers under section 658P(6) of the CCDBG Act, even if such providers were not receiving CCDBG assistance prior to the public health emergency as a result of the coronavirus, for the purposes of cleaning and sanitation, and other activities necessary to maintain or resume the operation of programs:

<proviso><italic>Provided further</italic></proviso>, That no later than 60 days after the date of enactment of this Act, each State, Territory, and Tribe that receives funding under this heading in this Act shall submit to the Secretary a report, in such manner as the Secretary may require, describing how the funds appropriated under this heading in this Act will be spent and that no later than 90 days after the date of enactment of this Act, the Secretary shall submit to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Education and Labor of the House of Representatives, and the Committee on Health, Education, Labor, and Pensions of the Senate a report summarizing such reports from the States, Territories, and Tribes:

<proviso><italic>Provided further</italic></proviso>, That no later than October 31, 2021, each State, Territory, and Tribe that receives funding under this heading in this Act shall submit to the Secretary a report, in such manner as the Secretary may require, describing how the funds appropriated under this heading in this Act were spent and that no later than 60 days after receiving such reports from the States, Territories, and Tribes, the Secretary shall submit to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Education and Labor of the House of Representatives, and the Committee on Health, Education, Labor, and Pensions of the Senate a report summarizing such reports from the States, Territories, and Tribes:

<proviso><italic>Provided further</italic></proviso>, That payments made under this heading in this Act may be obligated in this fiscal year or the succeeding two fiscal years:

<proviso><italic>Provided further</italic></proviso>, That funds appropriated under

this heading in this Act may be made available to restore amounts, either directly or through reimbursement, for obligations incurred to prevent, prepare for, and respond to coronavirus, prior to the date of enactment of this Act:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="HBC2D0F34458347AFBA86C4412002E20F"><header>Children And Families Services Programs</header><text display-inline="no-display-inline">For an additional amount for <quote>Children and Families Services Programs</quote>, \$1,590,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, which shall be used as follows:</text>

<paragraph id="H13403296F5534AB2A137003FED63626C"><enum>(1)</enum><text display-inline="yes-display-inline">\$50,000,000 for Family Violence Prevention and Services grants as authorized by section 303(a) and 303(b) of the Family Violence Prevention and Services Act with such funds available to grantees without regard to matching requirements under section 306(c)(4) of such Act, of which \$2,000,000 shall be for the National Domestic Violence Hotline:

<proviso><italic>Provided</italic></proviso>, That the Secretary of Health and Human Services may make such funds available for providing temporary housing and assistance to victims of family, domestic, and dating violence;</text></paragraph>

<paragraph id="H6D4F72E8301345689DB984A06F9D0FE1"><enum>(2)</enum><text>\$20,000,000 for necessary expenses for community-based grants for the prevention of child abuse and neglect under section 209 of the Child Abuse Prevention and Treatment Act, which the Secretary shall make without regard to sections 203(b)(1) and 204(4) of such Act; and</text></paragraph>

<paragraph id="HBF8562BF1B9145A4B005135A717C9D0B"><enum>(3)</enum><text>\$20,000,000 for necessary expenses for the Child Abuse Prevention and Treatment Act State Grant program as authorized by Section 112 of such Act;</text></paragraph>

<paragraph id="HADE9E5655A9A41B7AE95B054AA698E6E"><enum>(4)</enum><text>\$1,500,000,000 for necessary expenses for grants to carry out the Low-Income Household Drinking Water and Wastewater Assistance program, as described in section 190703 of division S of this Act.</text></paragraph><continuation-text continuation-text-level="appropriations-small">

<proviso><italic>Provided</italic></proviso>, That funds made available under this heading in this Act may be used for the purposes provided herein to reimburse costs incurred between January 20, 2020, and the date of award:

<proviso><italic>Provided further</italic></proviso>, That funds appropriated by the CARES Act (P.L.116â€"136) to carry out the Community Services Block Grant Act (42 U.S.C. 9901 et seq.) and received by a State shall be made available to eligible entities (as defined in section 673(1)(A) of such Act (42 U.S.C. 9902(1)(A)) not later than either 30 days after such State receives such funds or 30 days after the date of the enactment of this Act, whichever occurs later:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-text></appropriations-small><appropriations-intermediate id="HE487D9F65712431B90B93EBEBD7B11B0"><header>ADMINISTRATION FOR COMMUNITY LIVING</header></appropriations-intermediate><appropriations-small id="HDA7469F4947D41A9878EC6E8A8942EC4"><header>AGING AND DISABILITY SERVICES PROGRAMS</header></appropriations-small><appropriations-small id="HB65A56EEFDB54FADAE10A664E422247E"><text display-inline="no-display-inline">For an additional amount for <quote>Aging and Disability Services Programs</quote>, \$100,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to the coronavirus:

<proviso><italic>Provided</italic></proviso>, That of the amount made available under this heading in this Act, \$85,000,000 shall be for activities authorized under the Older Americans Act of 1965 (<quote>OAA</quote>) and activities authorized under part B of title XX of the Social Security Act, including \$20,000,000 for supportive services under part B of title III; \$19,000,000 for nutrition services under subparts 1 and 2 of

part C of title III; \$1,000,000 for nutrition services under title VI; \$20,000,000 for supportive services for family caregivers under part E of title III; \$10,000,000 for evidence-based health promotion and disease prevention services under part D of title III; \$10,000,000 for elder rights protection activities, including the long-term ombudsman program under title VI; and \$5,000,000 shall be for grants to States to support the network of statewide senior legal services, including existing senior legal hotlines, efforts to expand such hotlines to all interested States, and legal assistance to providers, in order to ensure seniors have access to legal assistance, with such fund allotted to States consistent with paragraphs (1) through (3) of section 304(a) of the OAA:

Provided further, That State matching requirements under sections 304(d) (1) (D) and 373(g) (2) of the OAA shall not apply to funds made available under this heading:

Provided further, That of the amount made available under this heading in this Act, \$10,000,000 shall be for activities authorized in the Developmental Disabilities Assistance and Bill of Rights Act of 2000:

Provided further, That of the amount made available under this heading in this Act, \$5,000,000 shall be for activities authorized in the Assistive Technology Act of 2004:

Provided further, That of the amount made available in the preceding proviso, \$5,000,000 shall be for the purchase of equipment to allow interpreters to provide appropriate and essential services to the hearing-impaired community:

Provided further, That for the purposes of the funding provided in the preceding proviso, during the emergency period described in section 1135(g) (1) (B) of the Social Security Act, for purposes of section 4(e) (2) (A) of the Assistive Technology Act of 2004, the term *targeted individuals and entities* (as that term is defined in section 3(16) of the Assistive Technology Act of 2004) shall be deemed to include American Sign Language certified interpreters who are providing interpretation services remotely for individuals with disabilities:

Provided further, That during such emergency period, for the purposes of the previous two provisos, to facilitate the ability of individuals with disabilities to remain in their homes and practice social distancing, the Secretary shall waive the prohibitions on the use of grant funds for direct payment for an assistive technology device for an individual with a disability under sections 4(e) (2) (A) and 4(e) (5) of such Act:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Office of the Secretary

PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND

For an additional amount for *Public Health and Social Services Emergency Fund*, \$4,575,000,000, to remain available until September 30, 2024, to prevent, prepare for, and respond to coronavirus, domestically or internationally, including the development of necessary countermeasures and vaccines, prioritizing platform-based technologies with U.S.-based manufacturing capabilities, the purchase of vaccines, therapeutics, diagnostics, necessary medical supplies, as well as medical surge capacity, addressing blood supply chain, workforce modernization, telehealth access and infrastructure, initial advanced manufacturing, novel dispensing, enhancements to the U.S. Commissioned Corps, and other preparedness and response activities:

Provided, That funds appropriated under this paragraph in this Act may be used to develop and demonstrate innovations and enhancements to manufacturing platforms to support such capabilities:

Provided further, That the Secretary of Health and Human Services shall purchase vaccines developed using funds made available under this paragraph in this Act to respond to an outbreak or pandemic related to coronavirus in

quantities determined by the Secretary to be adequate to address the public health need:

<proviso><italic>Provided further</italic></proviso>, That products purchased by the Federal government with funds made available under this paragraph in this Act, including vaccines, therapeutics, and diagnostics, shall be purchased in accordance with Federal Acquisition Regulation guidance on fair and reasonable pricing:

<proviso><italic>Provided further</italic></proviso>, That the Secretary may take such measures authorized under current law to ensure that vaccines, therapeutics, and diagnostics developed from funds provided in this Act will be affordable in the commercial market:

<proviso><italic>Provided further</italic></proviso>, That in carrying out the previous proviso, the Secretary shall not take actions that delay the development of such products:

<proviso><italic>Provided further</italic></proviso>, That products purchased with funds appropriated under this paragraph in this Act may, at the discretion of the Secretary of Health and Human Services, be deposited in the Strategic National Stockpile under section 319Fâ€"2 of the Public Health Service Act:

<proviso><italic>Provided further</italic></proviso>, That funds appropriated under this paragraph in this Act may be transferred to, and merged with, the fund authorized by section 319Fâ€"4, the Covered Countermeasure Process Fund, of the Public Health Service Act:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this paragraph in this Act, \$3,500,000,000 shall be available to the Biomedical Advanced Research and Development Authority for necessary expenses of advanced research, development, manufacturing, production, and purchase of vaccines and therapeutics:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this paragraph in this Act, \$500,000,000 shall be available to the Biomedical Advanced Research and Development Authority for the construction, renovation, or equipping of U.S.-based next generation manufacturing facilities, other than facilities owned by the United States Government:

<proviso><italic>Provided further</italic></proviso>, That of the amount made available under this paragraph in this Act, \$500,000,000 shall be available to the Biomedical Advanced Research and Development Authority to promote innovation in antibacterial research and development:

<proviso><italic>Provided further</italic></proviso>, That funds made available under this paragraph in this Act may be used for grants for the rent, lease, purchase, acquisition, construction, alteration, or renovation of non-Federally owned facilities to improve preparedness and response capability at the State and local level:

<proviso><italic>Provided further</italic></proviso>, That funds appropriated under this paragraph in this Act may be used for the construction, alteration, renovation or equipping of non-Federally owned facilities for the production of vaccines, therapeutics, diagnostics, and medicines and other items purchased under section 319Fâ€"2(a) of the Public Health Service Act where the Secretary determines that such a contract is necessary to assure sufficient domestic production of such supplies:

<proviso><italic>Provided further</italic></proviso>, That all construction, alteration, or renovation work, carried out, in whole or in part, with fund appropriated under this heading in this Act, the CARES Act (P.L. 116â€"136), or the Paycheck Protection Program and Health Care Enhancement Act (P.L. 116â€"139), shall be subject to the requirements of 42 U.S.C. 300s-1(b) (1) (I):

<proviso><italic>Provided further</italic></proviso>, That not later than seven days after the date of enactment of this Act, and weekly thereafter until the public health emergency related to coronavirus is no longer in effect, the Secretary shall report to the Committees on Appropriations of the House of Representatives and the Senate on the current inventory of ventilators and personal protective equipment in the Strategic National Stockpile, including the numbers of face shields, gloves, goggles and glasses, gowns, head covers, masks, and respirators, as well as deployment of ventilators and personal protective equipment during the previous week, reported by state and other

jurisdiction:

Provided further, That after the date that a report is required to be submitted by the preceding proviso, amounts made available for *Department of Health and Human Services* "Office of the Secretary" General Departmental Management in Public Law 116 "94 for salaries and expenses of the Immediate Office of the Secretary shall be reduced by \$250,000 for each day that such report has not been submitted:

Provided further, That not later than the first Monday in February of fiscal year 2021 and each fiscal year thereafter, the Secretary shall include in the annual budget submission for the Department, and submit to the Congress, the Secretary's request with respect to expenditures necessary to maintain the minimum level of relevant supplies in the Strategic National Stockpile, including in case of a significant pandemic, in consultation with the working group under section 319F(a) of the Public Health Service Act and the Public Health Emergency Medical Countermeasures Enterprise established under section 281 "1 of such Act:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. For an additional amount for *Public Health and Social Services Emergency Fund*, \$100,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, for necessary expenses to make payments under the Health Care Provider Relief Fund as described in section 30611 of division C of this Act:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. For an additional amount for *Public Health and Social Services Emergency Fund*, \$75,000,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, for necessary expenses to carry out the COVID-19 National Testing and Contact Tracing Initiative, as described in subtitle D of division C of this Act:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. For an additional amount for *State Fiscal Stabilization Fund*, \$90,000,000,000, to remain available until September 30, 2022, to prevent, prepare for, and respond to coronavirus:

Provided, That the Secretary of Education (referred to under this heading as *Secretary*) shall make grants to the Governor of each State for support of elementary, secondary, and postsecondary education and, as applicable, early childhood education programs and services:

Provided further, That of the amount made available, the Secretary shall first allocate up to one-half of 1 percent to the outlying areas and one-half of 1 percent to the Bureau of Indian Education (*BIE*) for activities consistent with this heading under such terms and conditions as the Secretary may determine:

Provided further, That the Secretary may reserve up to \$30,000,000 for administration and oversight of the activities under this heading:

Provided further, That the Secretary shall allocate 61 percent of the remaining funds made available to carry out this heading to the States on the basis of their relative population of individuals aged 5 through 24 and allocate 39 percent on the basis of their relative number of children counted under section 1124(c) of the Elementary and Secondary Education Act of 1965 (referred to

under this heading as <quote>ESEA</quote>) as State grants:

<proviso><italic>Provided further</italic></proviso>, That State grants shall support statewide elementary, secondary, and postsecondary activities; subgrants to local educational agencies; and, subgrants to public institutions of higher education:

<proviso><italic>Provided further</italic></proviso>, That States shall allocate 65 percent of the funds received under the sixth proviso as subgrants to local educational agencies in proportion to the amount of funds such local educational agencies received under part A of title I of the ESEA in the most recent fiscal year:

<proviso><italic>Provided further</italic></proviso>, That States shall allocate 30 percent of the funds received under the sixth proviso as subgrants to public institutions of higher education, of which 75 percent shall be apportioned according to the relative share of students who received Pell Grants who are not exclusively enrolled in distance education courses prior to the coronavirus emergency at the institution in the previous award year and 25 percent shall be apportioned according to the total enrollment of students at the institution who are not exclusively enrolled in distance education courses prior to the coronavirus emergency at the institution in the previous award year:

<proviso><italic>Provided further</italic></proviso>, That the Governor shall return to the Secretary any funds received that the Governor does not award to local educational agencies and public institutions of higher education or otherwise commit within two years of receiving such funds, and the Secretary shall reallocate such funds to the remaining States in accordance with the sixth proviso:

<proviso><italic>Provided further</italic></proviso>, That Governors shall use State grants and subgrants to maintain or restore State and local fiscal support for elementary, secondary and postsecondary education:

<proviso><italic>Provided further</italic></proviso>, That funds for local educational agencies may be used for any activity authorized by the ESEA, including the Native Hawaiian Education Act and the Alaska Native Educational Equity, Support, and Assistance Act, the Individuals with Disabilities Education Act (<quote>IDEA</quote>), subtitle B of title VII of the McKinney-Vento Homeless Assistance Act, the Adult Education and Family Literacy Act or the Carl D. Perkins Career and Technical Education Act of 2006 (<quote>the Perkins Act</quote>):

<proviso><italic>Provided further</italic></proviso>, That a State or local educational agency receiving funds under this heading may use the funds for activities coordinated with State, local, tribal, and territorial public health departments to detect, prevent, or mitigate the spread of infectious disease or otherwise respond to coronavirus; support online learning by purchasing educational technology and internet access for students, which may include assistive technology or adaptive equipment, that aids in regular and substantive educational interactions between students and their classroom instructor; provide ongoing professional development to staff in how to effectively provide quality online academic instruction; provide assistance for children and families to promote equitable participation in quality online learning; plan and implement activities related to summer learning, including providing classroom instruction or quality online learning during the summer months; plan for and coordinate during long-term closures, provide technology for quality online learning to all students, and how to support the needs of low-income students, racial and ethnic minorities, students with disabilities, English learners, students experiencing homelessness, and children in foster care, including how to address learning gaps that are created or exacerbated due to long-term closures; support the continuity of student engagement through social and emotional learning; and other activities that are necessary to maintain the operation of and continuity of services in local educational agencies, including maintaining employment of existing personnel, and reimbursement for eligible costs incurred during the national emergency:

<proviso><italic>Provided further</italic></proviso>, That a public institution of higher education that receives funds under this heading shall use funds for education and general expenditures (including defraying expenses due to lost revenue, reimbursement for expenses already incurred, and payroll) and grants to students for expenses directly related to coronavirus and the disruption of campus operations (which may include emergency financial aid to students for food, housing, technology, health care, and child care costs that shall not be required to be repaid by such students) or for the acquisition of technology and services directly related to the need for

distance education and the training of faculty and staff to use such technology and services:

<proviso><italic>Provided further</italic></proviso>, That priority shall be given to under-resourced institutions, institutions with high burden due to the coronavirus, and institutions who did not possess distance education capabilities prior to the coronavirus emergency:

<proviso><italic>Provided further</italic></proviso>, That any institution of higher education that is not otherwise eligible for a grant of at least \$1,000,000 under this heading shall be eligible to receive an amount equal to whichever is lesser of the total loss of revenue and increased costs associated with the coronavirus or \$1,000,000:

<proviso><italic>Provided further</italic></proviso>, That an institution of higher education may not use funds received under this heading to increase its endowment or provide funding for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship:

<proviso><italic>Provided further</italic></proviso>, That funds may be used to support hourly workers, such as education support professionals, classified school employees, and adjunct and contingent faculty:

<proviso><italic>Provided further</italic></proviso>, That a Governor of a State desiring to receive an allocation under this heading shall submit an application at such time, in such manner, and containing such information as the Secretary may reasonably require:

<proviso><italic>Provided further</italic></proviso>, That the Secretary shall issue a notice inviting applications not later than 15 days after the date of enactment of this Act:

<proviso><italic>Provided further</italic></proviso>, That any State receiving funding under this heading shall maintain its percent of total spending on elementary, secondary, and postsecondary education in fiscal year 2019 for fiscal years 2020, 2021, and 2022:

<proviso><italic>Provided further</italic></proviso>, That a State's application shall include assurances that the State will maintain support for elementary and secondary education in fiscal year 2020, fiscal year 2021, and fiscal year 2022 at least at the level of such support that is the average of such State's support for elementary and secondary education in the 3 fiscal years preceding the date of enactment of this Act:

<proviso><italic>Provided further</italic></proviso>, That a State's application shall include assurances that the State will maintain State support for higher education (not including support for capital projects or for research and development or tuition and fees paid by students) in fiscal year 2020, fiscal year 2021, and fiscal year 2022 at least at the level of such support that is the average of such State's support for higher education (which shall include State and local government funding to institutions of higher education and state need-based financial aid) in the 3 fiscal years preceding the date of enactment of this Act, and that any such State's support for higher education funding, as calculated as spending for public higher education per full-time equivalent student, shall be the same in fiscal year 2022 as it was in fiscal year 2019:

<proviso><italic>Provided further</italic></proviso>, That in such application, the Governor shall provide baseline data that demonstrates the State's current status in each of the areas described in such assurances in the preceding provisos:

<proviso><italic>Provided further</italic></proviso>, That a State's application shall include assurances that the State will not construe any provisions under this heading as displacing any otherwise applicable provision of any collective-bargaining agreement between an eligible entity and a labor organization as defined by section 2(5) of the National Labor Relations Act (29 U.S.C. 152(5)) or analogous State law:

<proviso><italic>Provided further</italic></proviso>, That a State's application shall include assurances that the State shall maintain the wages, benefits, and other terms and conditions of employment set forth in any collective-bargaining agreement between the eligible entity and a labor organization, as defined in the preceding

proviso:

<proviso><italic>Provided further</italic></proviso>, That a Stateâ€™s application shall include assurances that all students with disabilities are afforded their full rights under IDEA, including all rights and services outlined in individualized education programs (<quote>IEPs</quote>):

<proviso><italic>Provided further</italic></proviso>, That a State receiving funds under this heading shall submit a report to the Secretary, at such time and in such manner as the Secretary may require, that describes the use of funds provided under this heading:

<proviso><italic>Provided further</italic></proviso>, That no recipient of funds under this heading shall use funds to provide financial assistance to students to attend private elementary or secondary schools, unless such funds are used to provide special education and related services to children with disabilities whose IEPs require such placement, and where the school district maintains responsibility for providing such children a free appropriate public education, as authorized by IDEA:

<proviso><italic>Provided further</italic></proviso>, That a local educational agency, State, institution of higher education, or other entity that receives funds under â€œState Fiscal Stabilization Fundâ€, shall to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to coronavirus:

<proviso><italic>Provided further</italic></proviso>, That the terms <term>elementary education</term> and <term>secondary education</term> have the meaning given such terms under State law:

<proviso><italic>Provided further</italic></proviso>, That the term <term>institution of higher education</term> has the meaning given such term in section 101 of the Higher Education Act of 1965:

<proviso><italic>Provided further</italic></proviso>, That the term <term>fiscal year</term> shall have the meaning given such term under State law:

<proviso><italic>Provided further</italic></proviso>, That the term <term>State</term> means each of the 50 States, the District of Columbia, and the Commonwealth of Puerto Rico:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="H95C3E131932A44C4BA20DA1E99CEAB74" commented="no"><header>Higher Education</header></appropriations-intermediate><appropriations-small id="H714E276EF05442F3B395D48839C68BA7" commented="no"><text display-inline="no-display-inline">For an additional amount for <quote>Higher Education</quote>, \$10,150,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, of which \$11,000,000 shall be transferred to <quote>National Technical Institute for the Deaf</quote> to help defray expenses (which may include lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, sign language and captioning costs associated with a transition to distance education, faculty and staff trainings, and payroll) directly caused by coronavirus and to enable emergency financial aid to students for expenses directly related to coronavirus and the disruption of university operations (which may include food, housing, transportation, technology, health care, and child care), of which \$20,000,000 shall be transferred to <quote>Howard University</quote> to help defray expenses (which may include lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, sign language and captioning costs associated with a transition to distance education, faculty and staff trainings, and payroll) directly related to coronavirus and to enable grants to students for expenses directly related to coronavirus and the disruption of university operations (which may include food, housing, transportation, technology, health care, and child care), of which \$11,000,000 shall be transferred to <quote>Gallaudet University</quote> to help defray expenses (which may include lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, sign language and captioning costs associated with a transition to distance education, faculty and staff trainings, and payroll) directly

related to coronavirus and to enable grants to students for expenses directly related to coronavirus and the disruption of university operations (which may include food, housing, transportation, technology, health care, and child care), and of which the remaining amounts shall be used to carry out parts A and B of title III, parts A and B of title V, subpart 4 of part A of title VII, and part B of title VII of the Higher Education Act of 1965 (*quote*HEA*quote*) as follows:

(1) \$1,708,000,000 for parts A and B of title III, parts A and B of title V, and subpart 4 of part A of title VII of the HEA to address needs directly related to coronavirus:

Provided, That such amount shall be allocated by the Secretary proportionally to such programs covered under this paragraph and based on the relative share of funding appropriated to such programs in the Further Consolidated Appropriations Act, 2020 (Public Law 116th 94) and distributed to institutions of higher education as follows:

(A) Except as otherwise provided in subparagraph (B), for eligible institutions under part B of title III and subpart 4 of part A of title VII of the Higher Education Act, the Secretary shall allot to each eligible institution an amount using the following formula:

(i) 70 percent according to a ratio equivalent to the number of Pell Grant recipients in attendance at such institution at the end of the school year preceding the beginning of that fiscal year and the total number of Pell Grant recipients at all such institutions;

(ii) 20 percent according to a ratio equivalent to the total number of students enrolled at such institution at the end of the school year preceding the beginning of that fiscal year and the number of students enrolled at all such institutions; and

(iii) 10 percent according to a ratio equivalent to the total endowment size at all eligible institutions at the end of the school year preceding the beginning of that fiscal year and the total endowment size at such institutions;

(B) For eligible institutions under section 326 of the Higher Education Act, the Secretary shall allot to each eligible institution an amount in proportion to the award received from funding for such institutions in the Further Consolidated Appropriations Act, 2020 (Public Law 116th 94);

(C) For eligible institutions under section 316 of the Higher Education Act, the Secretary shall allot funding according to the formula in section 316(d)(3) of the Higher Education Act;

(D) Notwithstanding section 318(f) of the Higher Education Act, for eligible institutions under section 318 of the Higher Education Act, the Secretary shall allot funding according to the formula in section 318(e) of the Higher Education Act;

(E) Except as provided in subparagraphs (C) and (D), for eligible institutions under part A of title III of the Higher Education Act and parts A and B of title V, the Secretary shall issue an application for eligible institutions to demonstrate unmet need, and the Secretary shall allow eligible institutions to apply for funds under one of the programs for which they are eligible.

(2) \$8,400,000,000 for part B of title VII of the HEA for institutions of higher education (as defined in section 101 or 102(c) of the HEA) to address needs directly related to coronavirus as follows:

(A)

inline="yes-display-inline">\$7,000,000,000 shall be provided to private, non-profit institutions of higher education apportioning itâ€" </text>

<clause id="HD4B96B349E394C589A2B7A87D530951C"><enum>(i)</enum><text display-inline="yes-display-inline">75 percent according to the relative share of enrollment of Federal Pell Grant recipients who are not exclusively enrolled in distance education courses prior to the coronavirus emergency, and</text></clause>

<clause id="H3D867926D88A430F8956D53BCD0B0990"><enum>(ii)</enum><text display-inline="yes-display-inline">25 percent according to the relative share of the total equivalent enrollment of students who were not Federal Pell Grant recipients who are not exclusively enrolled in distance education courses prior to the coronavirus emergency.</text></clause></subparagraph>

<subparagraph id="HB9C5A48C86DA46B0B764391FF4094522"><enum>(B)</enum><text display-inline="yes-display-inline">\$1,400,000,000 shall be for institutions of higher education (as defined in section 101 of the Higher Education Act) with unmet need related to the coronavirus, including institutions of higher education that offer their courses and programs exclusively through distance education:
</text></subparagraph><continuation-text continuation-text-level="section">

<proviso><italic>Provided</italic></proviso>, That funds shall be used to make payments to such institutions to provide emergency grants to students who attended such institutions at any point during the coronavirus emergency and for any component of the studentâ€™s cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care):

<proviso><italic>Provided further</italic></proviso>, That institutions of higher education may use such funds to defray expenses (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll) incurred by institutions of higher education:

<proviso><italic>Provided further</italic></proviso>, That such payments shall not be used to increase endowments or provide funding for capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship:

<proviso><italic>Provided further</italic></proviso>, That any institution of higher education that is not otherwise eligible for a grant of at least \$1,000,000 under paragraph (2) (A) of this heading and has a total enrollment of at least 500 students shall be eligible to receive an amount equal to whichever is the lesser of the total loss of revenue and increased costs associated with the coronavirus or \$1,000,000:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-text></paragraph></appropriations-small><appropriations-intermediate id="H68E643D4903C49409F02B1A3CEE792ED" commented="no"><header>General Provisionsâ€"Department of Education</header></appropriations-intermediate>

<section id="H7D7469323113466297BDBFE35BD050D0"><enum>10602.</enum><text display-inline="yes-display-inline">Amounts made available to <quote>Department of Educationâ€™Office of Inspector General</quote> in title VIII of division B of Public Law 116â€™136 are hereby permanently rescinded, and an amount of additional new budget authority equivalent to the amount rescinded is hereby appropriated, to remain available until expended, for the same purposes and under the same authorities as they were originally appropriated, and shall be in addition to any other funds available for such purposes:

<proviso><italic>Provided</italic></proviso>, That the amounts appropriated by this section may also be used for investigations and are available until expended:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section>

<section id="H9127563DFCB04C108E105614E44C2815"><enum>10603.</enum><text display-inline="yes-display-inline">The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116â€™136) is amended by striking section 18001(a) (3):

<proviso><italic>Provided</italic></proviso> , That amounts repurposed by this section

that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Section 18005(a) of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116â€"136) is amended by inserting <quote>with these funds only for children identified under section 1115(c) of the ESEA in the school district served by a local educational agency who are enrolled in private elementary schools and secondary schools</quote> after <quote>equitable services</quote>:

Provided, That amounts repurposed by this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Section 18004(c) of the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116â€"136) is amended by striking <quote>to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus</quote> and inserting <quote>to defray expenses (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll) incurred by institutions of higher education.</quote>:

Provided, That amounts repurposed by this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

With respect to the allocation and award of funds under this title, the Secretary of Education is prohibited fromâ€"

(a) establishing a priority or preference not specified in this title; and

(b) imposing limits on the use of such funds not specified in this title.

Related Agencies

Corporation For National And Community Service

ADMINISTRATIVE PROVISIONSâ€"CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

changed="not-changed">10607.

(a) The remaining unobligated balances of funds as of September 30, 2020, from amounts provided to <quote>Corporation for National and Community Serviceâ€"Salaries and Expenses</quote> in title IV of division A of the Further Consolidated Appropriations Act, 2020 (Public Law 116â€"94), are hereby permanently rescinded, and an amount of additional new budget authority equal to the unobligated balances rescinded is hereby appropriated on September 30, 2020, to remain available until September 30, 2021, for the same purposes and under the same authorities that they were originally made available in Public Law 116â€"94, which shall be in addition to any other funds available for such purposes:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

no-display-

(b) The remaining unobligated balances of funds as of September 30, 2020, from amounts provided to *Corporation for National and Community Service* "Operating Expenses" in title IV of division A of the Further Consolidated Appropriations Act, 2020 (Public Law 116th 94), are hereby permanently rescinded, and an amount of additional new budget authority equal to the unobligated balances rescinded is hereby appropriated on September 30, 2020, to remain available until September 30, 2021, for the same purposes and under the same authorities that they were originally made available in Public Law 116th 94, which shall be in addition to any other funds available for such purposes:

Provided, That any amounts appropriated by the preceding proviso shall not be subject to the allotment requirements otherwise applicable under sections 129(a), (b), (d), and (e) of the National and Community Service Act of 1993:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

(c) The remaining unobligated balances of funds as of September 30, 2020, from amounts provided to *Corporation for National and Community Service* "Office of Inspector General" in title IV of division A of the Further Consolidated Appropriations Act, 2020 (Public Law 116th 94), are hereby permanently rescinded, and an amount of additional new budget authority equal to the amount rescinded is hereby appropriated on September 30, 2020, to remain available until September 30, 2021, for the same purposes and under the same authorities that they were originally made available in Public Law 116th 94, which shall be in addition to any other funds available for such purposes:

Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

(d)

(1) Section 3514(b) of title III of division A of Public Law 116th 136 is hereby repealed, and shall be applied hereafter as if such subsection had never been enacted.

(2)

(A) *In General* The budgetary effects of this subsection are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(B) *Designation in the Senate* In the Senate, this subsection is designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.

(C) *Classification of Budgetary Effects* Notwithstanding Rule 3 of the Budget Scorekeeping Guidelines set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105th 217 and section 250(c)(7) and (c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of this subsection

(i) shall not be estimated for purposes of section 251 of such Act; and

(ii) shall be entered on the PAYGO scorecards maintained pursuant to section 4(d) of the Statutory Pay As-You-Go Act of 2010.

intermediate id="HEFBFC041D4214FA6938C1450EF568E5F"><header>Institute of Museum and Library Sciences</header></appropriations-intermediate><appropriations-small id="H4A4A01AE95484893ABE7DC4AD8E95746"><header>Office of Museum and Library Services: Grants and Administration</header><text display-inline="no-display-inline">For an additional amount for <quote>Institute of Museum and Library Services</quote>, \$5,000,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, including grants to States, territories, tribes, museums, and libraries, to expand digital network access, purchase internet accessible devices, provide technical support services, and for operational expenses:

<proviso><italic>Provided</italic></proviso>, That any matching funds requirements for States, tribes, libraries, and museums are waived for grants provided with funds made available under this heading in this Act:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="HB117D24201E843819C8D4483B0ED0F50" commented="no"><header>Railroad Retirement Board</header></appropriations-intermediate><appropriations-small id="HCB6F30707BE54D2F8DA9532CAE893C1B"><header>Limitation on Administration</header><text display-inline="no-display-inline">For an additional amount for <quote>Limitation on Administration</quote>, \$4,500,000, to remain available until September 30, 2021, to prevent, prepare for, and respond to coronavirus, including the expeditious dispensation of railroad unemployment insurance benefits, and to support full-time equivalents and overtime hours as needed to administer the Railroad Unemployment Insurance Act:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H3BCA8E3546F748D2A19DCB7D5970D0F9"><header>Limitation on the Office of Inspector General</header><text display-inline="no-display-inline">For an additional amount for <quote>Office of the Inspector General</quote>, \$500,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus, including salaries and expenses necessary for oversight, investigations and audits of the Railroad Retirement Board and railroad unemployment insurance benefits funded in this Act and Public Law 116â€"136:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-major id="H74F2CABB06B54F8BA663E390AA4D93C0" commented="no"><header>General Provisionsâ€"This Title</header></appropriations-major>

<section id="HF4969E4D37B34713B29AC0A37667A0A5"><enum>10608.</enum><text display-inline="yes-display-inline">Notwithstanding any other provision of law, funds made available under each heading in this title shall only be used for the purposes specifically described under that heading.</text></section>

<section id="HFDC656D79FD74FC9BF713D9BD75449A1"><enum>10609.</enum><text display-inline="yes-display-inline">Funds appropriated by this title may be used by the Secretary of the Health and Human Services to appoint, without regard to the provisions of sections 3309 through 3319 of title 5 of the United States Code, candidates needed for positions to perform critical work relating to coronavirus for whichâ€"</text>

<paragraph id="H40D71A160C424561A3D252CE3ABD01E8"><enum>(1)</enum><text display-inline="yes-display-inline">public notice has been given; and</text></paragraph>

<paragraph id="H755053771B774C1182AF86F356ECCC09"><enum>(2)</enum><text display-inline="yes-display-inline">the Secretary has determined that such a public health threat exists.</text></paragraph></section>

<section id="H5C1D0F1CC9C84E92A80E4F24C386B2C1" display-inline="no-display-inline" section-type="subsequent-section"><enum>10610.</enum><text display-inline="yes-display-inline">Funds made available by this title may be used to enter into contracts with individuals for the provision of personal services (as described in section 104 of part 37 of title 48, Code of Federal Regulations (48 CFR 37.104)) to support the prevention of, preparation for, or response to coronavirus, domestically and internationally,

subject to prior notification to the Committees on Appropriations of the House of Representatives and the Senate:

<proviso><italic>Provided</italic></proviso>, That such individuals may not be deemed employees of the United States for the purpose of any law administered by the Office of Personnel Management:

<proviso><italic>Provided further</italic></proviso>, That the authority made available pursuant to this section shall expire on September 30, 2024.</text></section>

<section id="H5AFEF5C454804259B6BA124C0B790163"><enum>10611.</enum><text display-inline="yes-display-inline">Not later than 30 days after the date of enactment of this Act, the Secretary of Health and Human Services shall provide a detailed spend plan of anticipated uses of funds made available to the Department of Health and Human Services in this Act, including estimated personnel and administrative costs, to the Committees on Appropriations of the House of Representatives and the Senate:

<proviso><italic>Provided</italic></proviso>, That such plans shall be updated and submitted to such Committees every 60 days until September 30, 2024:

<proviso><italic>Provided further</italic></proviso>, That the spend plans shall be accompanied by a listing of each contract obligation incurred that exceeds \$5,000,000 which has not previously been reported, including the amount of each such obligation.</text></section>

<section id="H507E263B7BE0474EABFCA1CDEEA6AE78"><enum>10612.</enum><text display-inline="yes-display-inline">No later than September 30, 2020, the remaining unobligated balances of funds made available through September 30, 2020, under the heading <quote>National Institutes of Health</quote> in the Further Consolidated Appropriations Act, 2020 (Public Law 116â€"94) are hereby permanently rescinded, and an amount of additional new budget authority equivalent to the amount rescinded from each account is hereby appropriated to that account, to remain available until September 30, 2021, and shall be available for the same purposes, in addition to other funds as may be available for such purposes, and under the same authorities for which the funds were originally provided in Public Law 116â€"94:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section>

<section id="HA7F2D1E18C1D490981086AEF21494D97"><enum>10613.</enum><text display-inline="yes-display-inline">Funds made available in Public Law 113â€"235 to the accounts of the National Institutes of Health that were available for obligation through fiscal year 2015 and were obligated for multi-year research grants shall be available through fiscal year 2021 for the liquidation of valid obligations if the Director of the National Institutes of Health determines the project suffered an interruption of activities attributable to SARSâ€"CoVâ€"2:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985. </text></section>

<section id="H6E0007D6ACD14D2C99DE9EBCB71AA1A3"><enum>10614.</enum><text display-inline="yes-display-inline">Of the funds appropriated by this title under the heading <quote>Public Health and Social Services Emergency Fund</quote>, \$75,000,000 shall be transferred to, and merged with, funds made available under the heading <quote>Office of the Secretary, Office of Inspector General</quote>, and shall remain available until expended, for oversight of activities supported with funds appropriated to the Department of Health and Human Services in this Act:

<proviso><italic>Provided</italic></proviso>, That the Inspector General of the Department of Health and Human Services shall consult with the Committees on Appropriations of the House of Representatives and the Senate prior to obligating such funds:

<proviso><italic>Provided further</italic></proviso>, That the transfer authority provided by this section is in addition to any other transfer authority provided by law.</text></section></title>

<title id="H0F713452AC084808891F3E785AB8439E"><enum>VII</enum><header>Legislative Branch</header><appropriations-major

id="H81B8C77807774E3494513455BC5F2ACC"><header>House of Representatives</header><text display-inline="no-display-inline">For an additional amount for the <quote>House of Representatives</quote>, \$5,000,000, to remain available until September 30, 2021, for necessary expenses to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided</italic></proviso>, That the amounts made available under this heading in this Act shall be allocated in accordance with a spend plan submitted to the Committee on Appropriations of the House of Representatives by the Chief Administrative Officer and approved by such Committee:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-major><appropriations-intermediate id="H80E6F78B1B0F444AAE90A76C63CA1594"><header>Government Accountability Office</header></appropriations-intermediate><appropriations-small id="H5C7D0B9ABCE442A99760BB6C96D40653"><header>Salaries and Expenses</header><text display-inline="no-display-inline">For an additional amount for <quote>Salaries and Expenses</quote>, \$30,000,000, to remain available until expended, for audits and investigations relating to COVIDâ€"19 or similar pandemics, as well as any related stimulus funding to assist the Nationâ€"s response to health and economic vulnerabilities to pandemics:

<proviso><italic>Provided</italic></proviso>, That, not later than 90 days after the date of enactment of this Act, the Government Accountability Office shall submit to the Committees on Appropriations of the House of Representatives and the Senate a spend plan specifying funding estimates and a timeline for such audits and investigations:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small></title>

<title id="H2086D53866374D7EACD7EC29FC0E7BC4"><enum>VIII</enum><header>Department of State, Foreign Operations, and Related Programs</header><appropriations-major id="H57972BF4538A4B72817A707F52B0F6B3"><header>department of state</header></appropriations-major><appropriations-intermediate id="HC023CAA84AB14703BDA54BDE2933CADF"><header>administration of foreign affairs</header></appropriations-intermediate><appropriations-small id="HFA20A49F9ED2435691E128C2490A339F"><header>office of inspector general</header><text display-inline="no-display-inline">For an additional amount for <quote>Office of Inspector General</quote>, \$2,000,000, to remain available until September 30, 2022, for oversight of funds administered by the Department of State and made available to prevent, prepare for, and respond to coronavirus by this title and by prior acts:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-major id="H3CDB3DA94E4D421B8516DFE4CF5F006C"><header>general provisions â€" this title</header></appropriations-major><appropriations-small id="HD70E794B40F1478B8CAF4424AC702EA0"><header>(including transfer of funds)</header></appropriations-small>

<section id="H7F786700A82A4BC9B2B7E51FC281981D"><enum>10801.</enum><text display-inline="yes-display-inline">Section 21005 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116â€"136) is amended by inserting at the end before the period <quote>and is further amended by striking <quote>\$5,563,619</quote> in the second proviso under the heading <quote>Repatriation Loans Program Account</quote> and inserting in lieu thereof <quote>\$15,563,619</quote></quote>.</text></section>

<section id="H4CF046D292D044AABEF6B4B9F3B055EE"><enum>10802.</enum><text display-inline="yes-display-inline">Section 21009 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116â€"136) is amended by striking <quote>fiscal year 2020</quote> and inserting in lieu thereof <quote>fiscal years 2020 and 2021</quote>:

<proviso><italic>Provided</italic></proviso>, That the amount provided by this section

is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

IX
Transportation, Housing and Urban Development, and Related Agencies
Department of Transportation
Federal aviation administration
Operations
For an additional amount for **Operations**, \$75,000,000, to remain available until September 30, 2022, to prevent, prepare for, and respond to coronavirus:

Provided, That amounts made available under this heading in this Act shall be derived from the general fund, of which not less than \$1,000,000 shall be for the Administrator to seek to enter into an agreement not later than 45 days after the date of enactment of this Act with a research organization established under chapter 1503 of title 36, United States Code, to conduct a study to determine whether the environmental controls systems in commercial airliners recirculate pathogens in the cabin air and to assess existing and potential technological solutions to reduce pathogen recirculation and to mitigate any elevated risk of exposure to pathogens in the cabin air:

Provided further That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Federal Highway Administration
Highway infrastructure programs
Highway Infrastructure Programs
For an additional amount for **Highway Infrastructure Programs**, \$15,000,000,000, to remain available until expended:

Provided, That the funds made available under this heading shall be derived from the general fund, shall be in addition to any funds provided for fiscal year 2020 in this or any other Act for **Federal-aid Highways** under chapters 1 or 2 of title 23, United States Code, and shall not affect the distribution or amount of funds provided in any other Act:

Provided further, That notwithstanding chapter 1 of title 23, United States Code, or any other provision of law, a State, territory, Puerto Rico, or Indian Tribe may use funds made available under this heading in this Act for activities eligible under section 133(b) of title 23, United States Code, for administrative and operations expenses, including salaries of employees (including those employees who have been placed on administrative leave) or contractors, information technology needs, and availability payments:

Provided further, That of the funds made available under this heading, \$14,775,000,000 shall be available for States, \$150,000,000 shall be available for the Tribal Transportation Program, as described in section 202 of title 23, United States Code, \$60,000,000 shall be available for the Puerto Rico Highway Program, as described in section 165(b)(2)(C)(iii) of such title; and \$15,000,000 shall be available for under the Territorial Highway Program, as described in section 165(c)(6) of such title:

Provided further, That for the purposes of funds made available under this heading the term **State** means any of the 50 States or the District of Columbia:

Provided further, That the funds made available under this heading for States shall be apportioned to States in the same ratio as the obligation limitation for fiscal year 2020 was distributed among the States in accordance with the formula specified in section 120(a)(5) of division H of Public Law

116â€"94 and shall be apportioned not later than 30 days after the date of enactment of this Act:

<proviso><italic>Provided further</italic></proviso>, That the funds made available under this heading shall be administered as if apportioned under chapter 1 of title 23, United States Code, except that activities eligible under the Tribal Transportation Program shall be administered as if allocated under chapter 2 of title 23, United States Code:

<proviso><italic>Provided further</italic></proviso>, That funds apportioned to a State under this heading shall be suballocated within the State to areas described in subsection 133(d)(1)(A)(i) of title 23, United States Code, in the same ratio that funds suballocated to those areas for fiscal year 2020 bears to the total amount of funds apportioned to the State for the Federal-aid highway program under section 104 of such title for fiscal year 2020:

<proviso><italic>Provided further</italic></proviso>, That of funds made available under this heading for activities eligible under section 133(b) of title 23, United States Code, any such activity shall be subject to the requirements of section 133(i) of such title:

<proviso><italic>Provided further</italic></proviso>, That, except as provided in the following proviso, the funds made available under this heading for activities eligible under the Puerto Rico Highway Program and activities eligible under the Territorial Highway Program shall be administered as if allocated under sections 165(b) and 165(c), respectively, of such title:

<proviso><italic>Provided further</italic></proviso>, That the funds made available under this heading for activities eligible under the Puerto Rico Highway Program shall not be subject to the requirements of sections 165(b)(2)(A) or 165(b)(2)(B) of such title:

<proviso><italic>Provided further</italic></proviso>, That for amounts subject to the obligation limitation under the heading <quote>Department of Transportationâ€"Federal Highway Administrationâ€"Federal-aid Highwaysâ€"(Limitation on Obligations)â€"(Highway Trust Fund)</quote> in Public Law 116â€"94 for fiscal year 2020 that are obligated after the date of enactment of this Act, and for any amounts made available under this heading in this Act, the Federal share of the costs shall be, at the option of the State, District of Columbia, territory, Puerto Rico, or Indian Tribe, up to 100 percent, and may be available for administrative and operations expenses, including salaries of employees (including those employees who have been placed on administrative leave) or contractors, information technology needs, and availability payments:

<proviso><italic>Provided further</italic></proviso>, That section 120(c) of Public Law 116â€"94 shall not apply for fiscal year 2020, and that amounts that would otherwise have been redistributed by section 120(c) shall be retained by States and shall be available for their original purpose until September 30, 2021, except that such amounts shall be subject to such redistribution in fiscal year 2021:

<proviso><italic>Provided further</italic></proviso>, That amounts made available under section 147 of title 23, United States Code, for fiscal years 2019 and 2020 are available for the administrative and operating expenses of eligible entities related to the response to a coronavirus public health emergency beginning on January 20, 2020, reimbursement for administrative and operating costs to maintain service including the purchase of personal protective equipment, and paying the administrative leave of operations personnel due to reductions in service:

<proviso><italic>Provided further</italic></proviso>, That funds made available for administrative and operating expenses authorized for fiscal year 2020 in Public Law 116â€"94 or in this Act under this heading are not required to be included in a transportation improvement program or a statewide transportation improvement program under sections 134 or 135 of title 23, United States Code, or chapter 53 of title 49, United States Code, as applicable:

<proviso><italic>Provided further</italic></proviso>, That unless otherwise specified, applicable requirements under title 23, United States Code, shall apply to funds made available under this heading:

<proviso><italic>Provided further</italic></proviso>, That the Administrator of the Federal Highway Administration may retain up to one half of one percent of the funds

made available under this heading to fund the oversight by the Administrator of activities carried out with funds made available under this heading:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Public Transportation Emergency Relief

For an additional amount for *Public Transportation Emergency Relief*, \$15,750,000,000, to remain available until expended, to prevent, prepare for, and respond to coronavirus:

Provided, That of the amounts appropriated under this heading in this Act—

(1) \$11,750,000,000 shall be for grants to urbanized areas with populations over 3,000,000 and shall be allocated in the same ratio as funds were provided in fiscal year 2020:

Provided, That 15 percent of the amounts provided in this paragraph shall be allocated as if such funds were provided under section 5307 of title 49, United States Code and apportioned in accordance with section 5338 of such title (other than subsection (b)(3) and (c)(1)(A)) and 85 percent of the amounts provided in this paragraph shall be allocated under section 5337 of such title and apportioned in accordance with such section:

Provided further, That funds provided under section 5337 shall be added to funds apportioned under section 5307 for administration in accordance with provisions under section 5307:

Provided further, That for urbanized areas with multiple subrecipients, funds provided under section 5337 in this paragraph shall be distributed among subrecipients using the same ratio used to distribute funds made available for section 5337 in fiscal year 2020; and

(2) \$4,000,000,000 shall be for grants to transit agencies that, as a result of coronavirus, require significant additional assistance to maintain basic transit services:

Provided, That such funds shall be administered as if they were provided under section 5324 of title 49, United States Code:

Provided further, That any recipient or subrecipient of funds under chapter 53 of title 49, United States Code, or an intercity bus service provider that has, between October 1, 2018 and January 20, 2020, partnered with a recipient or subrecipient in order to meet the requirements of section 5311(f) of such title shall be eligible to directly apply for funds under this paragraph:

Provided further, That entities that are not recipients or subrecipients of funds under chapter 53 of title 49 but are eligible for grants under this heading in this Act shall be eligible to receive not more than 18.75 percent of the total funds provided under this paragraph:

Provided further, That such entities shall use assistance provided under this heading only for workforce retention or, the recall or rehire of any laid off, furloughed, or terminated employee, associated with the provision of bus service:

Provided further, That, the Secretary shall issue a Notice of Funding Opportunity not later than 30 days after the date of enactment of this Act and that such Notice of Funding Opportunity shall require application submissions not later than 45 days after the enactment of this Act:

Provided further, That the Secretary shall make awards not later than 45 days after the application deadline:

<proviso><italic>Provided further</italic></proviso> , That the Secretary shall require grantees to provide estimates of financial need, data on reduced ridership, and a spending plan for funds:

<proviso><italic>Provided further</italic></proviso> , That when evaluating applications for assistance, the Secretary shall give priority to transit agencies with the largest revenue loss as a percentage of their operating expenses:

<proviso><italic>Provided further</italic></proviso> , That if applications for assistance do not exceed available funds, the Secretary shall reserve the remaining amounts for grantees to prevent, prepare for, and respond to coronavirus and shall accept applications on a rolling basis:

<proviso><italic>Provided further</italic></proviso> , That if amounts made available under this heading in this Act remain unobligated on December 31, 2021, such amounts shall be available for any purpose eligible under section 5324 of title 49, United States Code: </text></paragraph><continuation-text continuation-text-level="appropriations-small">

<proviso><italic>Provided further</italic></proviso>, That the provision of funds under this section shall not affect the ability of any other agency of the Government, including the Federal Emergency Management Agency, or State agency, a local governmental entity, organization, or person, to provide any other funds otherwise authorized by law:

<proviso><italic>Provided further</italic></proviso>, That notwithstanding subsection (a)(1) or (b) of section 5307 of title 49, United States Code, subsection (a)(1) of section 5324 of such title, or any provision of chapter 53 of title 49, funds provided under this heading in this Act are available for the operating expenses of transit agencies related to the response to a coronavirus public health emergency, including, beginning on January 20, 2020, reimbursement for operating costs to maintain service and lost revenue due to the coronavirus public health emergency, including the purchase of personal protective equipment, and paying the administrative leave of operations or contractor personnel due to reductions in service:

<proviso><italic>Provided further</italic></proviso>, That to the maximum extent possible, funds made available under this heading in this Act and in title XII of division B of the CARES Act (Public Law 116-136) shall be directed to payroll and public transit service, unless the recipient certifies to the Secretary they have not furloughed any employees:

<proviso><italic>Provided further</italic></proviso>, That such operating expenses are not required to be included in a transportation improvement program, long-range transportation plan, statewide transportation plan, or a statewide transportation improvement program:

<proviso><italic>Provided further</italic></proviso>, That the Secretary shall not waive the requirements of section 5333 of title 49, United States Code, for funds appropriated under this heading in this Act:

<proviso><italic>Provided further</italic></proviso> , That unless otherwise specified, applicable requirements under chapter 53 of title 49, United States Code, shall apply to funding made available under this heading in this Act, except that the Federal share of the costs for which any grant is made under this heading in this Act shall be, at the option of the recipient, up to 100 percent:

<proviso><italic>Provided further</italic></proviso>, That the amount made available under this heading in this Act shall be derived from the general fund and shall not be subject to any limitation on obligations for transit programs set forth in any Act:

<proviso><italic>Provided further</italic></proviso>, That not more than one-half of one percent of the funds for transit infrastructure grants provided under this heading in this Act shall be available for administrative expenses and ongoing program management oversight as authorized under sections 5334 and 5338(f)(2) of title 49, United States Code, and shall be in addition to any other appropriations for such purpose:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</continuation-

text></appropriations-small><appropriations-major id="HBA47590DED644D6384FDCB16D09E7B83"><header>Department of Housing and Urban Development</header></appropriations-major><appropriations-intermediate id="H7ACD22C4C721474C9134A42DE0B70FED"><header>Public and indian housing</header></appropriations-intermediate><appropriations-small id="H7DB65B4DB00A47759C01A51C85BED1B5"><header>Tenant-based rental assistance</header></appropriations-small><appropriations-small id="H1D7B528870DE41648D98DA4DC9AB9573"><header>(including transfer of funds)</header><text display-inline="no-display-inline">For an additional amount for <quote>Tenant-Based Rental Assistance</quote>, \$4,000,000,000, to remain available until expended, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136), except that any amounts provided for administrative expenses and other expenses of public housing agencies for their section 8 programs, including Mainstream vouchers, under this heading in the CARES Act (Public Law 116â€"136) and under this heading in this Act shall also be available for Housing Assistance Payments under section 8(o) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)):

<proviso><italic>Provided</italic></proviso>, That amounts made available under this heading in this Act and under the same heading in title XII of division B of the CARES Act may be used to cover or reimburse allowable costs incurred to prevent, prepare for, and respond to coronavirus regardless of the date on which such costs were incurred:

<proviso><italic>Provided further</italic></proviso>, That of the amounts made available under this heading in this Act, \$500,000,000 shall be available for administrative expenses and other expenses of public housing agencies for their section 8 programs, including Mainstream vouchers:

<proviso><italic>Provided further</italic></proviso>, That of the amounts made available under this heading in this Act, \$2,500,000,000 shall be available for adjustments in the calendar year 2020 section 8 renewal funding allocations, including Mainstream vouchers, for public housing agencies that experience a significant increase in voucher per-unit costs due to extraordinary circumstances or that, despite taking reasonable cost savings measures, as determined by the Secretary, would otherwise be required to terminate rental assistance for families as a result of insufficient funding:

<proviso><italic>Provided further</italic></proviso>, That of the amounts made available under this heading in this Act, \$1,000,000,000 shall be used for incremental rental voucher assistance under section 8(o) of the United States Housing Act of 1937 for use by individuals and families who areâ€"homeless, as defined under section 103(a) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11302(a)); at risk of homelessness, as defined under section 401(1) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(1)); or fleeing, or attempting to flee, domestic violence, dating violence, sexual assault, or stalking:

<proviso><italic>Provided further</italic></proviso>, That the Secretary shall allocate amounts made available in the preceding proviso to public housing agencies not later than 60 days after the date of enactment of this Act, according to a formula that considers the ability of the public housing agency to use vouchers promptly and the need of geographical areas based on factors to be determined by the Secretary, such as risk of transmission of coronavirus, high numbers or rates of sheltered and unsheltered homelessness, and economic and housing market conditions:

<proviso><italic>Provided further</italic></proviso>, That if a public housing authority elects not to administer or does not promptly issue all of its authorized vouchers within a reasonable period of time, the Secretary shall reallocate any unissued vouchers and associated funds to other public housing agencies according to the criteria in the preceding proviso:

<proviso><italic>Provided further</italic></proviso>, That a public housing agency shall not reissue any vouchers under this heading in this Act for incremental rental voucher assistance when assistance for the family initially assisted is terminated:

<proviso><italic>Provided further</italic></proviso>, That upon termination of incremental rental voucher assistance under this heading in this Act for one or more families assisted by a public housing agency, the Secretary shall reallocate amounts that are no longer needed by such public housing agency for assistance under this

heading in this Act to another public housing agency for the renewal of vouchers previously authorized under this heading in this Act:

Provided further, That amounts made available in this paragraph are in addition to any other amounts made available for such purposes:

Provided further, That up to 0.5 percent of the amounts made available under this heading in this Act may be transferred, in aggregate, to *Department of Housing and Urban Development, Program Offices* "Public and Indian Housing" to supplement existing resources for the necessary costs of administering and overseeing the obligation and expenditure of these amounts, to remain available until September 30, 2024:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Public Housing Operating Fund

(including transfer of funds)

For an additional amount for *Public Housing Operating Fund*, as authorized by section 9(e) of the United States Housing Act of 1937 (42 U.S.C. 1437g(e)), \$2,000,000,000, to remain available until September 30, 2021, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116"136):

Provided, That amounts made available under this heading in this Act and under the same heading in title XII of division B of the CARES Act may be used to cover or reimburse allowable costs incurred to prevent, prepare for, and respond to coronavirus regardless of the date on which such costs were incurred:

Provided further, That up to 0.5 percent of the amounts made available under this heading in this Act may be transferred, in aggregate, to *Department of Housing and Urban Development, Program Offices* "Public and Indian Housing" to supplement existing resources for the necessary costs of administering and overseeing the obligation and expenditure of these amounts, to remain available until September 30, 2024:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Community planning and development

Housing opportunities for persons with aids

For an additional amount for *Housing Opportunities for Persons with AIDS*, \$15,000,000, to remain available until September 30, 2021, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116"136):

Provided, That amounts provided under this heading in this Act that are allocated pursuant to section 854(c)(5) of the AIDS Housing Opportunity Act (42 U.S.C. 12901 et seq.) shall remain available until September 30, 2022:

Provided further, That not less than \$15,000,000 of the amount provided under this heading in this Act shall be allocated pursuant to the formula in section 854 of such Act using the same data elements as utilized pursuant to that same formula in fiscal year 2020:

Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Community development fund

(including transfer of

funds)</header><text display-inline="no-display-inline">For an additional amount for <quote>Community Development Fund</quote>, \$5,000,000,000, to remain available until September 30, 2023, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided</italic></proviso> , That such amount made available under this heading in this Act shall be distributed pursuant to section 106 of the Housing and Community Development Act of 1974 (42 U.S.C. 5306) to grantees that received allocations pursuant to such formula in fiscal year 2020, and that such allocations shall be made within 30 days of enactment of this Act:

<proviso><italic>Provided further</italic></proviso> , That in administering funds under this heading, an urban county shall consider needs throughout the entire urban county configuration to prevent, prepare for, and respond to coronavirus:

<proviso><italic>Provided further</italic></proviso> , That up to \$100,000,000 of amounts made available under this heading in this Act may be used to make new awards or increase prior awards to existing technical assistance providers:

<proviso><italic>Provided further</italic></proviso> , That of the amounts made available under this heading in this Act, up to \$25,000,000 may be transferred to <quote>Department of Housing and Urban Development, Program Officesâ€"Community Planning and Development</quote> for necessary costs of administering and overseeing the obligation and expenditure of amounts under this heading in this Act, to remain available until September 30, 2028:

<proviso><italic>Provided further</italic></proviso> , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small

id="H385DF6EBF1D540EC93EDA1CEA02F818B"><header>Homeless assistance grants</header></appropriations-small><appropriations-small

id="H67DE99186A8044E4912C822E9D039476"><header>(Including Transfer of Funds)</header><text display-inline="no-display-inline">For an additional amount for

<quote>Homeless Assistance Grants</quote>, \$11,500,000,000, to remain available until September 30, 2025, for the Emergency Solutions Grants program as authorized under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11371 et seq.), as amended, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided</italic></proviso> , That \$4,000,000,000 of the amount made available under this heading in this Act shall be distributed pursuant to 24 CFR 576.3 to grantees that received allocations pursuant to that same formula in fiscal year 2020, and that such allocations shall be made within 30 days of enactment of this Act:

<proviso><italic>Provided further</italic></proviso> , That, in addition to amounts allocated in the preceding proviso, remaining amounts shall be allocated directly to a State or unit of general local government by the formula specified in the third proviso under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided further</italic></proviso> , That not later than 90 days after the date of enactment of this Act and every 60 days thereafter, the Secretary shall allocate a minimum of an additional \$500,000,000, pursuant to the formula referred to in the preceding proviso, based on the best available data:

<proviso><italic>Provided further</italic></proviso> , That up to 0.5 percent of the amounts made available under this heading in this Act may be transferred to <quote>Department of Housing and Urban Developmentâ€"Program Officesâ€"Community Planning and Development</quote> for necessary costs of administering and overseeing the obligation and expenditure of amounts under this heading in this Act, to remain available until September 30, 2030:

<proviso><italic>Provided further</italic></proviso> , That funds made available under this heading in this Act and under this heading in title XII of division B of the CARES Act (Public Law 116â€"136) may be used for eligible activities the Secretary determines to be critical in order to assist survivors of domestic violence, sexual assault, dating violence, and stalking or to assist homeless youth, age 24 and under:

<proviso><italic>Provided further</italic></proviso> , That amounts repurposed by this paragraph that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985:

<proviso><italic>Provided further</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small id="H2CDCF5E8474845A78144156C0FFF1050"><header>Emergency Rental Assistance</header><text display-inline="no-display-inline">For activities and assistance authorized in section 110201 of the <quote>COVIDâ€"19 HERO Act</quote>, \$100,000,000, to remain available until expended:

<proviso><italic>Provided</italic></proviso>, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-intermediate id="H80416618052F4B93AE61DC5651A350"><header>Housing programs</header></appropriations-intermediate><appropriations-small commented="no" id="HB476A48E9AB24E87BC69F20675822182"><header>Project-based rental assistance</header><text display-inline="no-display-inline">For an additional amount for <quote>Project-Based Rental Assistance</quote>, \$750,000,000, to remain available until expended, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided</italic></proviso> , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small commented="no" id="H503BE84494E34781BF358A15A28B401A"><header>Housing for the elderly</header><text display-inline="no-display-inline">For an additional amount for <quote>Housing for the Elderly</quote>, \$500,000,000, to remain available until September 30, 2023, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided</italic></proviso> , That notwithstanding the first proviso under this heading in the CARES Act, \$300,000,000 of the amount made available under this heading in this Act shall be for one-time grants for service coordinators, as authorized under section 676 of the Housing and Community Development Act of 1992 (42 U.S.C. 13632), and the continuation of existing congregate service grants for residents of assisted housing projects:

<proviso><italic>Provided further</italic></proviso> , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small commented="no" id="H8756FA5F08D94A129CB4433F622F3D84"><header> Housing for persons with disabilities</header><text display-inline="no-display-inline">For an additional amount for <quote>Housing for Persons with Disabilities</quote>, \$200,000,000, to remain available until September 30, 2023, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116â€"136):

<proviso><italic>Provided</italic></proviso> , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></appropriations-small><appropriations-small commented="no" id="HAE4B54E7462146F29367BE0875DCDCA3"><header>Housing counseling assistance</header><text display-inline="no-display-inline">For an additional amount for <quote>Housing Counseling Assistance</quote>, for contracts, grants, and other assistance excluding loans, as authorized under section 106 of the Housing and Urban Development Act of 1968, \$100,000,000, to remain available until September 30, 2022, including up to \$8,000,000 for administrative contract services:

<proviso><italic>Provided</italic></proviso> , That funds made available under this

heading in this Act shall be used for providing counseling and advice to tenants and homeowners, both current and prospective, with respect to property maintenance, financial management or literacy, foreclosure and eviction mitigation, and such other matters as may be appropriate to assist them in improving their housing conditions, meeting their financial needs, and fulfilling the responsibilities of tenancy or homeownership; for program administration; and for housing counselor training:

Provided further , That amounts made available under this heading in this Act may be used to purchase equipment and technology to deliver services through use of the Internet or other electronic or virtual means in response to the public health emergency related to the Coronavirus Disease 2019 (COVID-19) pandemic:

Provided further , That for purposes of providing such grants from amounts provided under this heading, the Secretary may enter into multiyear agreements, as appropriate, subject to the availability of annual appropriations:

Provided further , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

Fair housing and equal opportunity

Fair housing activities

For an additional amount for **Fair Housing Activities**, \$14,000,000, to remain available until September 30, 2022, and to be used under the same authority and conditions as the additional appropriations for fiscal year 2020 under this heading in title XII of division B of the CARES Act (Public Law 116-136):

Provided , That of the funds made available under this heading in this Act, \$4,000,000 shall be for Fair Housing Organization Initiative grants through the Fair Housing Initiatives Program (FHIP), made available to existing grantees, which may be used for fair housing activities and for technology and equipment needs to deliver services through use of the Internet or other electronic or virtual means in response to the public health emergency related to the Coronavirus Disease 2019 (COVID-19) pandemic:

Provided further , That of the funds made available under this heading in this Act, \$10,000,000 shall be for FHIP Education and Outreach grants made available to previously-funded national media grantees and State and local education and outreach grantees, to educate the public and the housing industry about fair housing rights and responsibilities during the COVID-19 pandemic:

Provided further , That such grants in the preceding proviso shall be divided evenly between the national media campaign and education and outreach activities:

Provided further , That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

General provisions

This title

(including rescissions)

10901. There is hereby appropriated from the General Fund of the Treasury, for payment to the Airport and Airway Trust Fund, an amount equal to the amount authorized by section 9502(c) of title 26, United States Code.

10902. Amounts previously made available in the Further Continuing Appropriations Act, 2013 (Public Law 113-6) for the heading **Department of Housing and Urban Development** **Public and Indian Housing** **Choice Neighborhoods Initiative** shall remain available for expenditure for the purpose of paying valid obligations incurred prior to the expiration of such amounts through September

30, 2021.</text></section>

<section id="HABA00868C6974C228BA1B1CF877AD480"><enum>10903.</enum><text display-inline="yes-display-inline">The provision under the heading <quote>Office of the Inspector Generalâ€"Salaries and Expenses</quote> in title XII of division B of the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116â€"136) is amended by striking <quote>with funds made available in this Act to</quote> and inserting <quote>by</quote>:

<proviso><italic> Provided</italic></proviso>, That the amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b) (2) (A) (i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></section>

<section id="H127C2A066BC54700A5F5AD9EB1519B56"><enum>10904.</enum>

<subsection id="H3ACD31E6D5E84A4199F25A0FB3EC7FE3" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">Notwithstanding section 51309(a) (1) (B) of title 46, United States Code, for fiscal year 2020, the Secretary of Transportation may confer the degree of bachelor of science on an individual who has not passed the examination for a merchant marine officerâ€"s license due to intervening efforts to prevent, prepare for, and respond to coronavirus.</text></subsection>

<subsection id="HC5FF4574DEEA4DF5A68C587533C04899"><enum>(b)</enum><text>The Secretary of Transportation may provide such individual up to 1 year after receipt of such degree to pass the examination for a merchant marine officerâ€"s license.</text></subsection>

<subsection id="H5C93535BDB2448049E01731A34519739"><enum>(c)</enum><text>Nothing in this section shall be construed to allow the provision of a license under section 7101 of title 46, United States Code, to an individual who has not passed the required examination.</text></subsection></section>

<section id="H4AE06DA0ABF04E98BAB6D610D5AA5D60"><enum>10905.</enum>

<subsection id="HE1C6E3140D474B33BE9B6705BD686665" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">Notwithstanding section 51506(a) (3) of title 46, United States Code, for fiscal year 2020, the Secretary of Transportation may allow a State maritime academy to waive a condition for graduation for an individual to pass the examination required for the issuance of a license under section 7101 of title 46, United States Code, due to intervening efforts to prevent, prepare for, and respond to coronavirus.</text></subsection>

<subsection id="H2A517CB65EB248E3AFE5A60736371D85"><enum>(b)</enum><text>The Secretary of Transportation may provide such individual up to 1 year after graduation to pass such examination.</text></subsection>

<subsection id="HB9DD98CD8AF1451D8C420DA18326B988"><enum>(c)</enum><text>Nothing in this section shall be construed to allow the provision of a license under section 7101 of title 46, United States Code, to an individual who has not passed the required examination.</text></subsection></section>

<section id="HEF221EDE35474603921B4F624E612A97"><enum>10906.</enum><text display-inline="yes-display-inline">Amounts made available under the headings <quote>Project-Based Rental Assistance,</quote><quote>Housing for the Elderly</quote> and <quote>Housing for Persons With Disabilities</quote> in title XII of division B of the CARES Act (Public Law 116â€"136) and under such headings in this title of this Act may be used, notwithstanding any other provision of law, to provide additional funds to maintain operations for such housing, for providing supportive services, and for taking other necessary actions to prevent, prepare for, and respond to coronavirus, including to actions to self-isolate, quarantine, or to provide other coronavirus infection control services as recommended by the Centers for Disease Control and Prevention, including providing relocation services for residents of such housing to provide lodging at hotels, motels, or other locations:

<proviso><italic> Provided</italic></proviso>, That the amounts repurposed in this section that were previously designated by the Congress as an emergency requirement pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985 are

designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.

<title id="HCDD1C1BFC16F4787A1B7D1B3EF578EFE"><enum>X</enum><header display-inline="no-display-inline">General Provisions—This Division</header>

<section commented="no" id="H3FCF7AAB5F704255849480B7AF0AFAC2" display-inline="no-display-inline"><enum>11001.</enum><text display-inline="yes-display-inline">Not later than 30 days after the date of enactment of this Act, the head of each executive agency that receives funding in any division of this Act, or that received funding in the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (division A of Public Law 116—123), the Second Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (division A of Public Law 116—127), the CARES Act (Public Law 116—136), or the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116—139) shall provide a report detailing the anticipated uses of all such funding to the Committees on Appropriations of the House of Representatives and the Senate:

<proviso><italic>Provided</italic></proviso>, That each report shall include estimated personnel and administrative costs, as well as the total amount of funding apportioned, allotted, obligated, and expended, to date:

<proviso><italic>Provided further</italic></proviso>, That each such report shall be updated and submitted to such Committees every 60 days until all funds are expended or expire:

<proviso><italic>Provided further</italic></proviso>, That reports submitted pursuant to this section shall satisfy the requirements of section 1701 of division A of Public Law 116—127.</text></section>

<section id="HA1AE9DE8ABEA40BBA533C1AB1B1810D3"><enum>11002.</enum><text display-inline="yes-display-inline">Each amount appropriated or made available by this Act is in addition to amounts otherwise appropriated for the fiscal year involved.</text></section>

<section commented="no" id="H8B406677673049D1BA9812AD3DCCDFAC"><enum>11003.</enum><text display-inline="yes-display-inline">No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.</text></section>

<section commented="no" id="HB645A2FFB01F405DB1EF9B87A237F9CD"><enum>11004.</enum><text display-inline="yes-display-inline">Unless otherwise provided for by this Act, the additional amounts appropriated by this Act to appropriations accounts shall be available under the authorities and conditions applicable to such appropriations accounts for fiscal year 2020.</text></section>

<section id="H34695D0AF8E4424BA612AE25627138FB" commented="no"><enum>11005.</enum><text display-inline="yes-display-inline">Each amount designated in this Act by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 shall be available (or rescinded or transferred, if applicable) only if the President subsequently so designates all such amounts and transmits such designations to the Congress.</text></section>

<section commented="no" id="H3091D2B30CC24FB68EB280F6A781378D"><enum>11006.</enum><text display-inline="yes-display-inline">Any amount appropriated by this Act, designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 and subsequently so designated by the President, and transferred pursuant to transfer authorities provided by this Act shall retain such designation.</text></section>

<section id="H7A632D063F1F4FD091F521E13CAC0589" display-inline="no-display-inline"><enum>11007.</enum>

<subsection commented="no" display-inline="yes-display-inline" id="HFA040AFD2E8E4CA19A3B8D98B1B9316F"><enum>(a)</enum><text display-inline="yes-display-inline">Any contract or agreement entered into by an agency with a State or local government or any other non-Federal entity for the purposes of providing covered assistance, including any information and documents related to the performance of and

compliance with such contract or agreement, shall be" </text>

<paragraph id="H8829E6FD7E0A4BF4A6E23CC57B6E138B"><enum>(1)</enum><text>deemed an agency record for purposes of section 552(f)(2) of title 5, United States Code; and</text></paragraph>

<paragraph id="H0C300DE6AC724C698D9F332A8103B48E"><enum>(2)</enum><text>subject to section 552 of title 5, United States Code (commonly known as the <quote>Freedom of Information Act</quote>).</text></paragraph></subsection>

<subsection id="H7E33716DD8FE432C9C3796EA897225A1"><enum>(b)</enum><text display-inline="yes-display-inline">In this sectionâ€" </text>

<paragraph id="HE337BF7A443D40158CF42B6FC49BF063"><enum>(1)</enum><text display-inline="yes-display-inline">the term <term>agency</term> has the meaning given the term in section 551 of title 5, United States Code; and</text></paragraph>

<paragraph id="H42E147B5B0CA40C0B0C054B5DC8CF8FC"><enum>(2)</enum><text display-inline="yes-display-inline">the term <term>covered assistance</term>â€" </text>

<subparagraph id="H969D629204CC445485AD5CD89D4477B3"><enum>(A)</enum><text display-inline="yes-display-inline">means any assistance provided by an agency in accordance with an Act or amendments made by an Act to provide aid, assistance, or funding related to the outbreak of COVIDâ€"19 that is enacted before, on, or after the date of enactment of this Act; and</text></subparagraph>

<subparagraph id="HF974D37D24F340A8B8D5A14CE95A47ED"><enum>(B)</enum><text display-inline="yes-display-inline">includes any such assistance made available by an agency underâ€" </text>

<clause id="HB0017ED4A2ED4AF6B1032A3AF546DBCF"><enum>(i)</enum><text display-inline="yes-display-inline">this Act;</text></clause>

<clause id="H37FBEE1E313F4456BD88AC191C884C7E"><enum>(ii)</enum><text>the Paycheck Protection Program and Health Care Enhancement Act (Public Law 116â€"139), or an amendment made by that Act;</text></clause>

<clause id="HA98F9FB2C1CD4E2A89962F15764B26FE"><enum>(iii)</enum><text>the CARES Act (Public Law 116â€"136), or an amendment made by that Act;</text></clause>

<clause id="HD2DB32086D3649A1AA785300D419BE51"><enum>(iv)</enum><text>the Families First Coronavirus Response Act (Public Law 116â€"127), or an amendment made by that Act; or</text></clause>

<clause id="H5CD56C99A1EE4A6D88E128BBDDBF7473"><enum>(v)</enum><text>the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116â€"123), or an amendment made by that Act.</text></clause></subparagraph></paragraph></subsection></section>

<section id="H11BF99A5E4944010828F31919F1C03CF"><enum>11008.</enum>

<subsection id="HFCB2E70ACFC04F009F8590FDDFD74CCF" display-inline="yes-display-inline"><enum>(a)</enum><text display-inline="yes-display-inline">Notwithstanding any other provision of law and in a manner consistent with other provisions in any division of this Act, all laborers and mechanics employed by contractors and subcontractors on projects funded directly by or assisted in whole or in part by and through the Federal Government pursuant to any division of this Act shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor in accordance with subchapter IV of chapter 31 of title 40, United States Code. With respect to the labor standards specified in this section, the Secretary of Labor shall have the authority and functions set forth in Reorganization Plan Numbered 14 of 1950 (64 Stat. 1267; 5 U.S.C. App.) and section 3145 of title 40, United States Code.</text></subsection>

<subsection id="H0B66D33401D04699BE8193BC2450B7D4"><enum>(b)</enum><text>The amounts provided by this section are designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.</text></subsection></section>

<section id="HE7331C15EF53414182CF96C74FADD9D5" display-inline="no-display-inline" section-type="subsequent-section"><enum>11009.</enum><header>Budgetary effects</header>

<subsection id="H329511DE981341B38DF0D04E3280F0D6" display-inline="yes-display-inline"><enum>(a)</enum><header>Statutory PAYGO Emergency Designation</header><text display-inline="yes-display-inline">The amounts provided under division B and each succeeding division are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).</text></subsection>

<subsection id="H856E3936FE8B46F291A825DC88F53108"><enum>(b)</enum><header>Senate PAYGO Emergency Designation</header><text display-inline="yes-display-inline">In the Senate, division B and each succeeding division are designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.</text></subsection>

<subsection id="H108F7B1966394143BC9BD2470CE14756"><enum>(c)</enum><header>Classification of budgetary effects</header><text display-inline="yes-display-inline">Notwithstanding Rule 3 of the Budget Scorekeeping Guidelines set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105â€"217 and section 250(c)(8) of the Balanced Budget and Emergency Deficit Control Act of 1985, the budgetary effects of division B and each succeeding divisionâ€"</text>

<paragraph id="H0788700EC19F4682A54D312342FBEC70"><enum>(1)</enum><text>shall not be estimated for purposes of section 251 of such Act; and</text></paragraph>

<paragraph id="H5044CB55321F4E2DA4ED1DCBA4993CBC"><enum>(2)</enum><text>shall be entered on the PAYGO scorecards maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.</text></paragraph></subsection>

<subsection id="H3D84415E5A1B4CE8A8C49B60A1838D64" changed="not-changed"><enum>(d)</enum><header>Ensuring No Within-Session Sequestration</header><text display-inline="yes-display-inline">Solely for the purpose of calculating a breach within a category for fiscal year 2020 pursuant to section 251(a)(6) or section 254(g) of the Balanced Budget and Emergency Deficit Control Act of 1985, and notwithstanding any other provision of this division, the budgetary effects from this division shall be counted as amounts designated as being for an emergency requirement pursuant to section 251(b)(2)(A) of such Act.</text></subsection></section>

<section id="HF8C38CB89E7540E68419FF9BA6F36BCB" section-type="undesignated-section"><text display-inline="no-display-inline">This division may be cited as the <quote>Coronavirus Recovery Supplemental Appropriations Act, 2020</quote>.</text></section></title></division>

<division id="HE0994C3359CD4C83A7F27A688EDC4ECB" section-style="olc-section-style"><enum>B</enum><header>Revenue provisions</header>

<section id="H6B4AE7960EE44054B5F47F2E1759C1F7"><enum>20001.</enum><header>Short title</header><text display-inline="no-display-inline">This division may be cited as the <quote><short-title>COVIDâ€"19 Tax Relief Act of 2020</short-title></quote>.</text></section>

<title id="H49E85CD55CDC4674AE405BA44B4085E5"><enum>I</enum><header>Economic stimulus</header>

<subtitle id="H6ED753B0DA894DC2A1A07A4E21E53C46"><enum>A</enum><header>2020 recovery rebate improvements</header>

<section id="HCEB8FF2424D04CA99312F5FE6E08C33D"><enum>20101.</enum><header>Dependents taken into account in determining credit and rebates</header>

<subsection id="H4BFB3B6100884A32809EFE226BF5B6E9"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 6428(a)(2) of the Internal Revenue Code of 1986 is amended by striking <quote>qualifying children (within the meaning of section 24(c))</quote> and inserting <quote>dependents (as defined in section 152)</quote>.</text></subsection>

<subsection id="H21C71C8A437740E4A396D41A4DE70BFD"><enum>(b)</enum><header>Conforming amendments</header>

<paragraph id="HD4C27DF7394F4B03924FBB1A7B1A1FAC"><enum>(1)</enum><text>Section 6428(g) of such Code is amended by striking <quote>qualifying child</quote> each place it appears and inserting <quote>dependent</quote>.</text></paragraph>

<paragraph id="HA851934C6695496CBEBFFD1E8A0423E5"><enum>(2)</enum><text>Section 6428(g)(2)(B) of such Code is amended by striking <quote>such child</quote> and inserting <quote>such dependent</quote>. </text></paragraph></subsection>

<subsection id="H3FBBC2CC712E47ED92FAB7EC540B168C"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall take effect as if included in section 2201 of the CARES Act.</text></subsection></section>

<section id="HB1FEB1AA383642C5AA082FCED642C465"><enum>20102.</enum><header>Individuals providing taxpayer identification numbers taken into account in determining credit and rebates</header>

<subsection id="H27431D8D648E486A9946E1A3CAC736D5"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 6428(g) of the Internal Revenue Code of 1986, as amended by section 20101 of this Act, is amended to read as follows:</text>

<quoted-block style="OLC" id="HB68FC053D1F44FE9AF5C15382FFFB5D5" display-inline="no-display-inline">

<subsection id="HDA870622E656476AACFAEB75A31D8E47"><enum>(g)</enum><header>Identification number requirement</header>

<paragraph id="H8B182EAB555C4B9883E732BFDF77EB94"><enum>(1)</enum><header>In general</header><text>The \$1,200 amount in subsection (a)(1) shall be treated as being zero unless the taxpayer includes the TIN of the taxpayer on the return of tax for the taxable year.</text></paragraph>

<paragraph id="H280B8659876A4D42942F00B1FBDAAE7D"><enum>(2)</enum><header>Joint returns</header><text>In the case of a joint return, the \$2,400 amount in subsection (a)(1) shall be treated as beingâ€</text>

<subparagraph id="H2BD2E5C3F29D4D6681B78BC4699E3397"><enum>(A)</enum><text>zero if the TIN of neither spouse is included on the return of tax for the taxable year, and</text></subparagraph>

<subparagraph id="H8E2B260FB6DC4CA5BECC844E55692D52"><enum>(B)</enum><text>\$1,200 if the TIN of only one spouse is so included.</text></subparagraph></paragraph>

<paragraph id="H5CE848B8BFBD413D81BE2A61BFBA428"><enum>(3)</enum><header>Dependents</header><text>A dependent shall not be taken into account under subsection (a)(2) unless the TIN of such dependent is included on the return of tax for the taxable year.</text></paragraph>

<paragraph id="HD1B33AB798434B2E97D504B7E1C7D996"><enum>(4)</enum><header>Coordination with certain advance payments</header><text display-inline="yes-display-inline">In the case of any payment made pursuant to subsection (f)(5)(B), a TIN shall be treated for purposes of this subsection as included on the taxpayerâ€™s return of tax if such TIN is provided pursuant to such subsection.</text></paragraph>

<paragraph id="HC5AE95D590D04CE5817AFF70C4630449"><enum>(5)</enum><header>Mathematical or clerical error authority</header><text>Any omission of a correct TIN required under this subsection shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.</text></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H0D41A2F0F3B6428A83116B0413D506FE"><enum>(b)</enum><header>Effective date</header><text>The amendment made by this section shall take effect as if included in section 2201 of the CARES Act.</text></subsection></section>

<section id="H4322E3715CAC47D6A3EC92F08D7BADDE"><enum>20103.</enum><header>2020 recovery rebates not subject to reduction or offset with respect to past-due support</header>

<subsection id="HDD3227D4396B4BD08491E7362CC9522E"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 2201(d)(2) of the CARES Act is amended by inserting <quote>(c),</quote> before <quote>(d)</quote>.</text></subsection>

<subsection id="HC40D8E8B0C0942B6BACC8B4E045663DB"><enum>(b)</enum><header>Effective

date</header><text>The amendment made by this section shall apply to credits and refunds allowed or made after the date of the enactment of this Act.</text></subsection></section>

<section id="H5F44979864124205A28B822F0F8B3C10" section-type="subsequent-section"><enum>20104.</enum><header>Protection of 2020 recovery rebates</header>

<subsection id="H62F2BDFC36594BD389A6CC67C160B210"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Subsection (d) of section 2201 of the CARES Act, as amended by the preceding provisions of this Act, is amendedâ€"</text>

<paragraph id="HF71C10E118BB414682A30ACB1FAF0A26"><enum>(1)</enum><text>by redesignating paragraphs (1), (2), and (3) as subparagraphs (A), (B), and (C), and by moving such subparagraphs 2 ems to the right, </text></paragraph>

<paragraph id="HB8C98B637AFD437494D33FC7D4A40CB1"><enum>(2)</enum><text>by striking <quote><header-in-text style="OLC" level="subsection">reduction or offset</header-in-text>.â€"Any credit</quote> and inserting â€œ<header-in-text level="subsection" style="OLC">reduction, offset, garnishment, etc</header-in-text>.â€"</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H483233D2A8314F3FB0433A91DCA6AD0D">

<paragraph id="H1611D11F76C14EFE996FE7B74571EF91"><enum>(1)</enum><header>In general</header><text>Any credit</text></paragraph><after-quoted-block>, and</after-quoted-block></quoted-block></paragraph>

<paragraph id="H11F045A947294A16BA06E281C71860A3"><enum>(3)</enum><text>by adding at the end the following new paragraphs:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HF3FEC4BA5AD64D1297D13BF283AC11E1">

<paragraph id="H1E7CBD386CC14C61A857DC44D8D8A80A"><enum>(2)</enum><header>Assignment of benefits</header>

<subparagraph id="H090EBDC47504475F831E73FC3DFDE9F2"><enum>(A)</enum><header>In general</header><text>Any applicable payment shall not be subject to transfer, assignment, execution, levy, attachment, garnishment, or other legal process, or the operation of any bankruptcy or insolvency law, to the same extent as payments described in section 207 of the Social Security Act (42 U.S.C. 407) without regard to subsection (b) thereof. </text></subparagraph>

<subparagraph id="H5AB63DD5D4E8405C84D313442F934E9E"><enum>(B)</enum><header>Encoding of payments</header><text>As soon as practicable after the date of the enactment of this paragraph, the Secretary of the Treasury shall encode applicable payments that are paid electronically to any accountâ€"</text>

<clause id="H22D09DA4ADD94C089F588116D9D2F896"><enum>(i)</enum><text>with a unique identifier that is reasonably sufficient to allow a financial institution to identify the payment as a payment protected under subparagraph (A), and</text></clause>

<clause id="H81ED0BB879124858AE15E230AC2BF5EA"><enum>(ii)</enum><text>pursuant to the same specifications as required for a benefit payment to which part 212 of title 31, Code of Federal regulations applies. </text></clause></subparagraph>

<subparagraph id="HE5DFE06F60A64EDD8CB3DB2281368D75"><enum>(C)</enum><header>Garnishment</header>

<clause id="HF327078B0AB546B0957D8AA7299E838E"><enum>(i)</enum><header>Encoded payments</header><text>Upon receipt of a garnishment order that applies to an account that has received an applicable payment that is encoded as provided in subparagraph (B), a financial institution shall follow the requirements and procedures set forth in part 212 of title 31, Code of Federal Regulations. This paragraph shall not alter the status of payments as tax refunds or other nonbenefit payments for purpose of any reclamation rights of the Department of Treasury or the Internal Revenue Service as per part 210 of title 31 of the Code of Federal Regulations. </text></clause>

<clause id="HFF79C090C5C944E8A9641AE52471632C"><enum>(ii)</enum><header>Other payments</header><text>If a financial institution receives a garnishment order (other than an order that has been served by the United States) that applies to an account

into which an applicable payment that has not been encoded as provided in subparagraph (B) has been deposited on any date in the prior 60 days (including any date before the date of the enactment of this paragraph), the financial institution, upon the request of the account holder or for purposes of complying in good faith with a State order, State law, court order, or interpretation by a State Attorney General relating to garnishment order, may, but is not required to, treat the amount of the payment as exempt under law from garnishment without requiring the account holder to assert any right of garnishment exemption or requiring the consent of the judgment creditor.

Liability
A financial institution that complies in good faith with clause (i) or that acts in good faith in reliance on clause (ii) shall not be liable under any Federal or State law, regulation, or court or other order to a creditor that initiates an order for any protected amounts, to an account holder for any frozen amounts or garnishment order applied.

Definitions
For purposes of this paragraph—

Account holder
The term **account holder** means a natural person against whom a garnishment order is issued and whose name appears in a financial institution's records.

Applicable payment
The term **applicable payment** means any payment of credit or refund by reason of section 6428 of such Code (as so added) or by reason of subsection (c) of this section.

Garnishment
The term **garnishment** means execution, levy, attachment, garnishment, or other legal process.

Garnishment order
The term **garnishment order** means a writ, order, notice, summons, judgment, levy, or similar written instruction issued by a court, a State or State agency, a municipality or municipal corporation, or a State child support enforcement agency, including a lien arising by operation of law for overdue child support or an order to freeze the assets in an account, to effect a garnishment against a debtor.

Effective date
The amendments made by this section shall take effect on the date of the enactment of this Act.

Payments to representative payees and fiduciaries
20105.

In general
Section 6428(f) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (6) as paragraph (7) and by inserting after paragraph (5) the following new paragraph:

Payment to representative payees and fiduciaries

In general
In the case of any individual for which payment information is provided to the Secretary by the Commissioner of Social Security, the Railroad Retirement Board, or the Secretary of Veterans Affairs, the payment by the Secretary under paragraph (3) with respect to such individual may be

made to such individual's representative payee or fiduciary and the entire payment shall be

<clause id="H669229E3B0414D98A79DECCA6C18A11E"><enum>(i)</enum><text>provided to the individual who is entitled to the payment, or</text></clause>

<clause id="H694A1AEAE2445B298557D05E252DE08"><enum>(ii)</enum><text>used only for the benefit of the individual who is entitled to the payment.</text></clause></subparagraph>

<subparagraph id="HAE3FEC96730543C8940F7611C5C43E08"><enum>(B)</enum><header>Application of enforcement provisions</header>

<clause id="HFCFD154C6EDC47AB85F6B666593A3AD3"><enum>(i)</enum><text display-inline="yes-display-inline">In the case of a payment described in subparagraph (A) which is made with respect to a social security beneficiary or a supplemental security income recipient, section 1129(a)(3) of the Social Security Act (42 U.S.C. 1320a-8(a)(3)) shall apply to such payment in the same manner as such section applies to a payment under title II or XVI of such Act.</text></clause>

<clause id="HAD53AA292DBB4BABB7848A2A8B59F62A"><enum>(ii)</enum><text display-inline="yes-display-inline">In the case of a payment described in subparagraph (A) which is made with respect to a railroad retirement beneficiary, section 13 of the Railroad Retirement Act (45 U.S.C. 2311) shall apply to such payment in the same manner as such section applies to a payment under such Act.</text></clause>

<clause id="HA9EAB48933364995BE47F26AB17B371A"><enum>(iii)</enum><text>In the case of a payment described in subparagraph (A) which is made with respect to a veterans beneficiary, sections 5502, 6106, and 6108 of title 38, United States Code, shall apply to such payment in the same manner as such sections apply to a payment under such title.</text></clause></subparagraph></paragraph><after-quoted-block></after-quoted-block></subsubsection>

<subsection id="H61AE0589487C405C823DB250E92A7C01"><enum>(b)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in section 2201 of the CARES Act.</text></subsection></section>

<section id="H5ED7AB8D7E344FA799A609972CD5C181"><enum>20106.</enum><header>Application to taxpayers with respect to whom advance payment has already been made</header><text display-inline="no-display-inline">In the case of any taxpayer with respect to whom refund or credit was made or allowed before the date of the enactment of this Act under subsection (f) of section 6428 of the Internal Revenue Code of 1986 (as added by the CARES Act), such subsection shall be applied separately with respect to the excess (if any) of

<paragraph id="HFC4C6290C4C5423080D7BA5C3F7CD7C4"><enum>(1)</enum><text>the advance refund amount determined under section 6428(f)(2) of such Code after the application of the amendments made by this subtitle, over</text></paragraph>

<paragraph id="HF0B2D40C73964576A60E8B7E484D76EC"><enum>(2)</enum><text>the amount of such refund or credit so made or allowed.</text></paragraph></section></subtitle>

<subtitle id="H35F262967B2A472E83DEAFC47E518B3C"><enum>B</enum><header>Additional recovery rebates to individuals</header>

<section id="HB286D76E982F4F1D882546186CE02112" section-type="subsequent-section"><enum>20111.</enum><header>Additional recovery rebates to individuals</header>

<subsection id="H8A04B64A74884306A1D236AA62E599D9"><enum>(a)</enum><header>In general</header><text>Subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after section 6428 the following new section:</text>

<quoted-block style="OLC" id="HFA46492E6E8842C1B88DDD1AE0017188" display-inline="no-display-inline">

<section id="H131E5C5299194855BEBFF178B8BA59E5"><enum>6428A.</enum><header>Additional recovery rebates to individuals</header>

<subsection id="H6460765E67E747C79CC8B83E75AD5222"><enum>(a)</enum><header>In general</header><text>In the case of an eligible individual, there shall be allowed as

a credit against the tax imposed by subtitle A for the first taxable year beginning in 2020 an amount equal to the additional rebate amount determined for such taxable year.

Additional rebate amount
For purposes of this section, the term **additional rebate amount** means, with respect to any taxpayer for any taxable year, the sum of

(1) \$1,200 (\$2,400 in the case of a joint return), plus

(2) \$1,200 multiplied by the number of dependents of the taxpayer for such taxable year (not in excess of 3 such dependents).

Eligible individual
For purposes of this section, the term **eligible individual** means any individual other than

(1) any nonresident alien individual,

(2) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

(3) an estate or trust.

Limitation based on modified adjusted gross income
The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's modified adjusted gross income as exceeds

(1) \$150,000 in the case of a joint return or a surviving spouse (as defined in section 2(a)),

(2) \$112,500 in the case of a head of household (as defined in section 2(b)), and

(3) \$75,000 in any other case.

Definitions and special rules

(1) **Modified adjusted gross income**
For purposes of this subsection (other than this paragraph), the term **modified adjusted gross income** means adjusted gross income determined without regard to sections 911, 931, and 933.

(2) **Dependent defined**
For purposes of this section, the term **dependent** has the meaning given such term by section 152.

(3) **Credit treated as refundable**
The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

(4) **Identification number requirement**

(A) **In general**
The \$1,200 amount in subsection (b)(1) shall be treated as being zero unless the taxpayer includes the TIN of the taxpayer on the return of tax for the

taxable year.</text></subparagraph>

<subparagraph id="HCC84AC4DEBCE4461BE542EA132F7031F"><enum>(B)</enum><header>Joint returns</header><text>In the case of a joint return, the \$2,400 amount in subsection (b) (1) shall be treated as being<"</text>

<clause id="H7727018E5E794E3AB6DE811C500E408B"><enum>(i)</enum><text>zero if the TIN of neither spouse is included on the return of tax for the taxable year, and</text></clause>

<clause id="HD54F281D66454276B179D0F9E3D89582"><enum>(ii)</enum><text>\$1,200 if the TIN of only one spouse is so included.</text></clause></subparagraph>

<subparagraph id="HD2AD81E6856C4B1EB3E02D7E82F8941D"><enum>(C)</enum><header>Dependents</header><text>A dependent shall not be taken into account under subsection (b) (2) unless the TIN of such dependent is included on the return of tax for the taxable year.</text></subparagraph>

<subparagraph id="H48D4FC4E390F45B29B41ED58CFFCF51C"><enum>(D)</enum><header>Coordination with certain advance payments</header><text display-inline="yes-display-inline">In the case of any payment made pursuant to subsection (g) (5) (A) (ii), a TIN shall be treated for purposes of this paragraph as included on the taxpayer's return of tax if such TIN is provided pursuant to such subsection.</text></subparagraph></paragraph></subsection>

<subsection id="H34BFF62A76BC46FCB441BA4BA7C64806"><enum>(f)</enum><header>Coordination with advance refunds of credit</header>

<paragraph id="H783F98B583C84541BBFD125B9EFC5029"><enum>(1)</enum><header>Reduction of refundable credit</header><text display-inline="yes-display-inline">The amount of the credit which would (but for this paragraph) be allowable under subsection (a) shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer (or any dependent of the taxpayer) under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b) (1).</text></paragraph>

<paragraph id="H858C6BB643494C89BD7AE077095C14A6"><enum>(2)</enum><header>Joint returns</header><text>In the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.</text></paragraph></subsection>

<subsection id="H4991B16540A74FA8B63819CE42AD296D"><enum>(g)</enum><header>Advance refunds and credits</header>

<paragraph id="HCABF2F20A3EA4C86A2981532E05D462C"><enum>(1)</enum><header>In general</header><text>Subject to paragraph (5), each individual who was an eligible individual for such individual's first taxable year beginning in 2019 shall be treated as having made a payment against the tax imposed by chapter 1 for such taxable year in an amount equal to the advance refund amount for such taxable year.</text></paragraph>

<paragraph id="H4E62DDB664064E2A9BD766D96E719803"><enum>(2)</enum><header>Advance refund amount</header><text>For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.</text></paragraph>

<paragraph id="H7F105156219D4D9F958B60E7EC1A74BA"><enum>(3)</enum><header>Timing and manner of payments</header>

<subparagraph id="H5159B043755E4417A347F1DFBE601D38"><enum>(A)</enum><header>Timing</header><text>The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this section as rapidly as possible. No refund or credit shall be made or allowed under this subsection after December 31, 2020.</text></subparagraph>

<subparagraph id="HC252F706D73944FD817784BA1DFF114E" commented="no"><enum>(B)</enum><header>Delivery of

payments</header><text>Notwithstanding any other provision of law, the Secretary may certify and disburse refunds payable under this subsection electronically to any account to which the payee authorized, on or after January 1, 2018, the delivery of a refund of taxes under this title or of a Federal payment (as defined in section 3332 of title 31, United States Code).</text></subparagraph>

<subparagraph id="HF88BCCAA17F547EA89CA2F6EF78F0264">
commented="no"><enum>(C)</enum><header>Waiver of certain
rules</header><text>Notwithstanding section 3325 of title 31, United States Code, or any other provision of law, with respect to any payment of a refund under this subsection, a disbursing official in the executive branch of the United States Government may modify payment information received from an officer or employee described in section 3325(a)(1)(B) of such title for the purpose of facilitating the accurate and efficient delivery of such payment. Except in cases of fraud or reckless neglect, no liability under sections 3325, 3527, 3528, or 3529 of title 31, United States Code, shall be imposed with respect to payments made under this subparagraph.</text></subparagraph></paragraph>

<paragraph id="H052D4308F6DF4A65AF304AFA580F9E5C"><enum>(4)</enum><header>No interest</header><text>No interest shall be allowed on any overpayment attributable to this section.</text></paragraph>

<paragraph id="H4637B0AAACCC4BFF861ABA6B1D672E49"><enum>(5)</enum><header>Application to individuals who do not file a return of tax for 2019</header>

<subparagraph id="HEB2E37E7850842EAB035503B8CB2483E"><enum>(A)</enum><header>In general</header><text>In the case of an individual who, at the time of any determination made pursuant to paragraph (3), has not filed a tax return for the year described in paragraph (1), the Secretary shallâ€">

<clause id="HBB4DDC16A20941F7B81FEECE8AF5670F"><enum>(i)</enum><text>apply paragraph (1) by substituting <quote>2018</quote> for <quote>2019</quote>, and</text></clause>

<clause id="H5DEBABFEC0EF47CA9D50CD0980294654"><enum>(ii)</enum><text display-inline="yes-display-inline">in the case of a specified individual who has not filed a tax return for such individualâ€™s first taxable year beginning in 2018, determine the advance refund amount with respect to such individual without regard to subsections (d) and on the basis of information with respect to such individual which is provided byâ€">

<subclause id="HC8B8C27699B84411957211EA0AEF307B"><enum>(I)</enum><text>in the case of a specified social security beneficiary or a specified supplemental security income recipient, the Commissioner of Social Security,</text></subclause>

<subclause id="H0584EAC318C449788892B462462AD1F0"><enum>(II)</enum><text display-inline="yes-display-inline">in the case of a specified railroad retirement beneficiary, the Railroad Retirement Board, and</text></subclause>

<subclause id="HAD9FB4ECAA93460A9C46464E2F5E2692"><enum>(III)</enum><text>in the case of a specified veterans beneficiary, the Secretary of Veterans Affairs (in coordination with, and with the assistance of, the Commissioner of Social Security if appropriate).</text></subclause></clause></subparagraph>

<subparagraph id="HA9719AA462B14A0186700369C5587945"><enum>(B)</enum><header>Specified individual</header><text display-inline="yes-display-inline">For purposes of this paragraph, the term <term>specified individual</term> means any individual who isâ€">

<clause id="HF2D8B3C2CC8D480097A406B531D57C05"><enum>(i)</enum><text>a specified social security beneficiary,</text></clause>

<clause id="H7B50F526A10C4A83AC40904276723C84"><enum>(ii)</enum><text>a specified supplemental security income recipient,</text></clause>

<clause id="H7E737BBA3F234B9BA29341282693668E"><enum>(iii)</enum><text>a specified railroad retirement beneficiary, or</text></clause>

<clause id="H3C8754A5E99E4405AB083B27E3671880"><enum>(iv)</enum><text>a specified veterans beneficiary.</text></clause></subparagraph>

<subparagraph id="HC10091CCE30E44CA8CB8179D57A27D86"><enum>(C)</enum><header>Specified

social security beneficiary</header><text>For purposes of this paragraphâ€" </text>

<clause id="H6217F345F29E44A6A0866B01EF0AAA1D"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>specified social security beneficiary</term> means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to any monthly insurance benefit payable under title II of the Social Security Act (42 U.S.C. 401 et seq.), including payments made pursuant to sections 202(d), 223(g), and 223(i) (7) of such Act.</text></clause>

<clause id="HB6F5D188BC6C4B27B8D289518A4101FC"><enum>(ii)</enum><header>Exception</header><text display-inline="yes-display-inline">Such term shall not include any individual if such benefit is not payable for such month by reason of section 202(x) of the Social Security Act (42 U.S.C. 402(x)) or section 1129A of such Act (42 U.S.C. 1320aâ€"8a).</text></clause></subparagraph>

<subparagraph id="H516C365E474241129E55EED05F913699"><enum>(D)</enum><header>Specified supplemental security income recipient</header><text>For purposes of this paragraphâ€" </text>

<clause id="H022E7E28E63F44019346A2577C76A1A0" commented="no"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>specified supplemental security income recipient</term> means any individual who, for the last month that ends prior to the date of enactment of this section, is eligible for a monthly benefit payable under title XVI of the Social Security Act (42 U.S.C. 1381 et seq.) (other than a benefit to an individual described in section 1611(e) (1) (B) of such Act (42 U.S.C. 1382(e) (1) (B)), includingâ€" </text>

<subclause id="H6699CD4167014486B3B543F9E0E3CF1E"><enum>(I)</enum><text>payments made pursuant to section 1614(a) (3) (C) of such Act (42 U.S.C. 1382c(a) (3) (C)),</text></subclause>

<subclause id="H3174198741E94F14A5ECC8C379486227"><enum>(II)</enum><text>payments made pursuant to section 1619(a) (42 U.S.C. 1382h) or subsections (a) (4), (a) (7), or (p) (7) of section 1631 (42 U.S.C. 1383) of such Act, and</text></subclause>

<subclause id="H4658A0B1B90144F4AF65B8C656B26911"><enum>(III)</enum><text>State supplementary payments of the type referred to in section 1616(a) of such Act (42 U.S.C. 1382e(a)) (or payments of the type described in section 212(a) of Public Law 93â€"66) which are paid by the Commissioner under an agreement referred to in such section 1616(a) (or section 212(a) of Public Law 93â€"66).</text></subclause></clause>

<clause id="H5799D6CB7B0C4E988337679F001344E3"><enum>(ii)</enum><header>Exception</header><text>Such term shall not include any individual if such monthly benefit is not payable for such month by reason of subsection (e) (1) (A) or (e) (4) of section 1611 (42 U.S.C. 1382) or section 1129A of such Act (42 U.S.C. 1320aâ€"8a).</text></clause></subparagraph>

<subparagraph id="HD8FDC6AE426B432BA79F3BD105AA4EB7"><enum>(E)</enum><header>Specified railroad retirement beneficiary</header><text display-inline="yes-display-inline">For purposes of this paragraph, the term <term>specified railroad retirement beneficiary</term> means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to a monthly annuity or pension payment payable (without regard to section 5(a) (ii) of the Railroad Retirement Act of 1974 (45 U.S.C. 231d(a) (ii))) underâ€" </text>

<clause id="HEE6A03EFFF84B31B6149AFF051BA8D3"><enum>(i)</enum><text>section 2(a) (1) of such Act (45 U.S.C. 231a(a) (1)),</text></clause>

<clause id="HE91E93E6C3E5443E93A4CBEA28A40934"><enum>(ii)</enum><text>section 2(c) of such Act (45 U.S.C. 231a(c)),</text></clause>

<clause id="H449E0D9C736F4BBD91D07651EA52074F"><enum>(iii)</enum><text>section 2(d) (1) of such Act (45 U.S.C. 231a(d) (1)), or</text></clause>

<clause id="H731BE451FF8E46399C91AC8E6244899B"><enum>(iv)</enum><text>section 7(b) (2) of such Act (45 U.S.C. 231f(b) (2)) with respect to any of the benefit payments described in subparagraph (C) (i).</text></clause></subparagraph>

<subparagraph id="H409598B2BB414D959FF889561D14A100"><enum>(F)</enum><header>Specified veterans beneficiary</header><text>For purposes of this paragraphâ€" </text>

<clause id="H2AE0BB8B7B814DDB937C4E2724FC2D4B"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>specified veterans beneficiary</term> means any individual who, for the last month that ends prior to the date of enactment of this section, is entitled to a compensation or pension payment payable underâ€" </text>

<subclause id="H150EDCAF62B4465CA1F09005D1126720"><enum>(I)</enum><text>section 1110, 1117, 1121, 1131, 1141, or 1151 of title 38, United States Code,</text></subclause>

<subclause id="H451622A2DC744C268D1461F92417B2A1"><enum>(II)</enum><text>section 1310, 1312, 1313, 1315, 1316, or 1318 of title 38, United States Code,</text></subclause>

<subclause id="HA2F54525B16045E6903E0121ACC4ABC3"><enum>(III)</enum><text>section 1513, 1521, 1533, 1536, 1537, 1541, 1542, or 1562 of title 38, United States Code, or</text></subclause>

<subclause id="HD82D3E7A60E94195BBBD79E4A4CA13C8"><enum>(IV)</enum><text>section 1805, 1815, or 1821 of title 38, United States Code, </text></subclause><continuation-text continuation-text-level="clause">to a veteran, surviving spouse, child, or parent as described in paragraph (2), (3), (4) (A) (ii), or (5) of section 101, title 38, United States Code.</continuation-text></clause>

<clause id="H2094026151E4440FB86E8D215607F623"><enum>(ii)</enum><header>Exception</header><text display-inline="yes-display-inline">Such term shall not include any individual if such compensation or pension payment is not payable, or was reduced, for such month by reason of section 1505, 5313, or 5313B of title 38, United States Code.</text></clause></subparagraph>

<subparagraph id="H1009D58CC3464A96BF57A00FD50F3A16"><enum>(G)</enum><header>Subsequent determinations and redeterminations not taken into account</header><text display-inline="yes-display-inline">For purposes of this section, any individualâ€™s status as a specified social security beneficiary, a specified supplemental security income recipient, a specified railroad retirement beneficiary, or a specified veterans beneficiary shall be unaffected by any determination or redetermination of any entitlement to, or eligibility for, any benefit, payment, or compensation, if such determination or redetermination occurs after the last month that ends prior to the date of enactment of this section.</text></subparagraph>

<subparagraph id="HAD26FFC2677C40098407A2D7DBD53293"><enum>(H)</enum><header>Payment to representative payees and fiduciaries</header>

<clause id="HBC8AC21E944B4701B25F94E656026B53"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">If the benefit, payment, or compensation referred to in subparagraph (C) (i), (D) (i), (E), or (F) (i) with respect to any specified individual is paid to a representative payee or fiduciary, payment by the Secretary under paragraph (3) with respect to such specified individual shall be made to such individualâ€™s representative payee or fiduciary and the entire payment shall be used only for the benefit of the individual who is entitled to the payment.</text></clause>

<clause id="H7E5F26A74B3E4E548009154457C96665"><enum>(ii)</enum><header>Application of enforcement provisions</header>

<subclause id="H4E101F857CD647A98141EF729F945BE0"><enum>(I)</enum><text display-inline="yes-display-inline">In the case of a payment described in clause (i) which is made with respect to a specified social security beneficiary or a specified supplemental security income recipient, section 1129(a) (3) of the Social Security Act (42 U.S.C. 1320aâ€"8(a) (3)) shall apply to such payment in the same manner as such section applies to a payment under title II or XVI of such Act.</text></subclause>

<subclause id="H40A099795BA947DB93CDC1E514B8E51A"><enum>(II)</enum><text display-inline="yes-display-inline">In the case of a payment described in clause (i) which is made with respect to a specified railroad retirement beneficiary, section 13 of the Railroad Retirement Act (45 U.S.C. 2311) shall apply to such payment in the same manner as such section applies to a payment under such Act.</text></subclause>

<subclause id="HFB60E4F65CA0466DBCE54C5B2F20170C"><enum>(III)</enum><text>In the case

of a payment described in clause (i) which is made with respect to a specified veterans beneficiary, sections 5502, 6106, and 6108 of title 38, United States Code, shall apply to such payment in the same manner as such sections apply to a payment under such title.

Notice to taxpayer
Not later than 15 days after the date on which the Secretary distributed any payment to an eligible taxpayer pursuant to this subsection, notice shall be sent by mail to such taxpayer's last known address. Such notice shall indicate the method by which such payment was made, the amount of such payment, and a phone number for the appropriate point of contact at the Internal Revenue Service to report any error with respect to such payment.

Regulations
The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including—

(1) regulations or other guidance providing taxpayers the opportunity to provide the Secretary information sufficient to allow the Secretary to make payments to such taxpayers under subsection (g) (including the determination of the amount of such payment) if such information is not otherwise available to the Secretary, and

(2) regulations or other guidance providing for the proper treatment of joint returns and taxpayers with dependents to ensure that an individual is not taken into account more than once in determining the amount of any credit under subsection (a) and any credit or refund under subsection (g).

Outreach
The Secretary shall carry out a robust and comprehensive outreach program to ensure that all taxpayers described in subsection (h)(1) learn of their eligibility for the advance refunds and credits under subsection (g); are advised of the opportunity to receive such advance refunds and credits as provided under subsection (h)(1); and are provided assistance in applying for such advance refunds and credits. In conducting such outreach program, the Secretary shall coordinate with other government, State, and local agencies; federal partners; and community-based nonprofit organizations that regularly interface with such taxpayers.

Treatment of certain possessions

(1) **Payments to possessions with mirror code tax systems**
The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the amendments made by this section. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(2) **Payments to other possessions**
The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.

(3) **Coordination**

with credit allowed against United States income taxes</header><text>No credit shall be allowed against United States income taxes under section 6428A of the Internal Revenue Code of 1986 (as added by this section), nor shall any credit or refund be made or allowed under subsection (g) of such section, to any personâ€" </text>

<subparagraph id="H3555E751D8514E378FE75EC3934C8DAC"><enum>(A)</enum><text>to whom a credit is allowed against taxes imposed by the possession by reason of the amendments made by this section, or</text></subparagraph>

<subparagraph id="HA60B1998E53642408E86F59067D36F30"><enum>(B)</enum><text>who is eligible for a payment under a plan described in paragraph (2).</text></subparagraph></paragraph>

<paragraph id="H5AF4EE96137F49868FD1BEE9B11AB66C"><enum>(4)</enum><header>Mirror code tax system</header><text>For purposes of this subsection, the term <term>mirror code tax system</term> means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.</text></paragraph></subsection>

<subsection id="HA18353A992A147398E4E0DC0516D348C"><enum>(c)</enum><header>Administrative provisions</header>

<paragraph id="H58674D6AEB1E42999FF78B5B4028D544"><enum>(1)</enum><header>Definition of deficiency</header><text>Section 6211(b) (4) (A) of the Internal Revenue Code of 1986 is amended by striking <quote>and 6428</quote> and inserting <quote>6428, and 6428A</quote>.</text></paragraph>

<paragraph id="H106C972E57F5496EB94EA4E3F22DC2FA"><enum>(2)</enum><header>Mathematical or clerical error authority</header><text>Section 6213(g) (2) of such Code is amendedâ€" </text>

<subparagraph id="H8A44A80EA6854BFF8341541FE97B8128"><enum>(A)</enum><text>by inserting <quote>or section 6428A (relating to additional recovery rebates to individuals)</quote> before the comma at the end of subparagraph (H), and</text></subparagraph>

<subparagraph id="HBF74D93E869046DFBE032206D1D483D9"><enum>(B)</enum><text>by striking <quote>or 6428</quote> in subparagraph (L) and inserting <quote>6428, or 6428A</quote>.</text></subparagraph></paragraph>

<paragraph id="H5FC0A65496F94B0284F691A7C700C2E9"><enum>(3)</enum><header>Exception from reduction or offset</header><text display-inline="yes-display-inline">Any credit or refund allowed or made to any individual by reason of section 6428A of the Internal Revenue Code of 1986 (as added by this section) or by reason of subsection (b) of this section shall not beâ€" </text>

<subparagraph id="HF32E32A8A3A94E9DB19BE28770C1F06B"><enum>(A)</enum><text>subject to reduction or offset pursuant to section 3716 or 3720A of title 31, United States Code, </text></subparagraph>

<subparagraph id="HBCAD9DA2CD644443A88B9AA678B7352E"><enum>(B)</enum><text>subject to reduction or offset pursuant to subsection (c), (d), (e), or (f) of section 6402 of the Internal Revenue Code of 1986, or </text></subparagraph>

<subparagraph id="H394588B4A01E4FF5801A98012D24DBF0"><enum>(C)</enum><text>reduced or offset by other assessed Federal taxes that would otherwise be subject to levy or collection.</text></subparagraph></paragraph>

<paragraph id="HC037A968CB7743CEAB053818DD746D3B"><enum>(4)</enum><header>Assignment of benefits</header>

<subparagraph id="HB2BB09F2439444F4AE8F224FBE99CC2A"><enum>(A)</enum><header>In general</header><text>Any applicable payment shall not be subject to transfer, assignment, execution, levy, attachment, garnishment, or other legal process, or the operation of any bankruptcy or insolvency law, to the same extent as payments described in section 207 of the Social Security Act (42 U.S.C. 407) without regard to subsection (b) thereof. </text></subparagraph>

<subparagraph id="H8861E58759FA4D8E81CEBF41DAF6B7F8"><enum>(B)</enum><header>Encoding of payments</header><text>As soon as practicable after the date of the enactment of the paragraph, the Secretary of the Treasury shall encode applicable payments that are paid electronically to any accountâ€" </text>

<clause id="H7A9D6983C700484F9C161969A3943AB1"><enum>(i)</enum><text>with a unique identifier that is reasonably sufficient to allow a financial institution to identify the payment as a payment protected under subparagraph (A), and</text></clause>

<clause id="H64B2761B4D3D48949B25866357BA0E4E"><enum>(ii)</enum><text>pursuant to the same specifications as required for a benefit payment to which part 212 of title 31, Code of Federal regulations applies. </text></clause></subparagraph>

<subparagraph id="HC575E6B4CB754364B85954596F07B289"><enum>(C)</enum><header>Garnishment</header>

<clause id="H0E14F4CAF9E34FF396E1F33BE146EC12"><enum>(i)</enum><header>Encoded payments</header><text>Upon receipt of a garnishment order that applies to an account that has received an applicable payment that is encoded as provided in subparagraph (B), a financial institution shall follow the requirements and procedures set forth in part 212 of title 31, Code of Federal Regulations. This paragraph shall not alter the status of payments as tax refunds or other nonbenefit payments for purpose of any reclamation rights of the Department of Treasury or the Internal Revenue Service as per part 210 of title 31 of the Code of Federal Regulations. </text></clause>

<clause id="HA107653E900645B7904BD48AC2568212"><enum>(ii)</enum><header>Other payments</header><text>If a financial institution receives a garnishment order (other than an order that has been served by the United States) that applies to an account into which an applicable payment that has not been encoded as provided in subparagraph (B) has been deposited on any date in the prior 60 days (including any date before the date of the enactment of this paragraph), the financial institution, upon the request of the account holder or for purposes of complying in good faith with a State order, State law, court order, or interpretation by a State Attorney General relating to garnishment order, may, but is not required to, treat the amount of the payment as exempt under law from garnishment without requiring the account holder to assert any right of garnishment exemption or requiring the consent of the judgment creditor. </text></clause>

<clause id="H6885B64B85214FBFAF0D3C4E49299950"><enum>(iii)</enum><header>Liability</header><text>A financial institution that complies in good faith with clause (i) or that acts in good faith in reliance on clause (ii) shall not be liable under any Federal or State law, regulation, or court or other order to a creditor that initiates an order for any protected amounts, to an account holder for any frozen amounts or garnishment order applied.</text></clause></subparagraph>

<subparagraph id="HBB772135CB684A4BA5146471A87A2BC8"><enum>(D)</enum><header>Definitions</header><text>For purposes of this paragraphâ€" </text>

<clause id="H85C36B6AA020485E97E84CCEBE421350"><enum>(i)</enum><header>Account holder</header><text display-inline="yes-display-inline">The term <term>account holder</term> means a natural person against whom a garnishment order is issued and whose name appears in a financial institutionâ€™s records.</text></clause>

<clause id="H832B317C15174D0AB2AAB52BCA89DBB7"><enum>(ii)</enum><header>Applicable payment</header><text>The term <term>applicable payment</term> means any payment of credit or refund by reason of section 6428 of such Code (as so added) or by reason of subsection (c) of this section.</text></clause>

<clause id="H8D703A8A8AF2450EA125A400B4B34EE2"><enum>(iii)</enum><header>Garnishment</header><text display-inline="yes-display-inline">The term <term>garnishment</term> means execution, levy, attachment, garnishment, or other legal process.</text></clause>

<clause id="H72F35618C594472EADFE045AE4392D8A"><enum>(iv)</enum><header>Garnishment order</header><text display-inline="yes-display-inline">The term <term>garnishment order</term> means a writ, order, notice, summons, judgment, levy, or similar written instruction issued by a court, a State or State agency, a municipality or municipal corporation, or a State child support enforcement agency, including a lien arising by

operation of law for overdue child support or an order to freeze the assets in an account, to effect a garnishment against a debtor.</text></clause></subparagraph></paragraph>

<paragraph id="HBCFFFA48900404E6AAD61A79D8A4BDE38"><enum>(5)</enum><header>Treatment of credit and advance payments</header><text display-inline="yes-display-inline">For purposes of section 1324 of title 31, United States Code, any credit under section 6428A(a) of the Internal Revenue Code of 1986, any credit or refund under section 6428A(g) of such Code, and any payment under subsection (b) of this section, shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section 1324.</text></paragraph>

<paragraph id="H9775E56ABB034A6480A6492C2E71D1F4"><enum>(6)</enum><header>Agency information sharing and assistance</header><text>The Commissioner of Social Security, the Railroad Retirement Board, and the Secretary of Veterans Affairs shall each provide the Secretary of the Treasury (or the Secretary's delegate) such information and assistance as the Secretary of the Treasury (or the Secretary's delegate) may require for purposes of making payments under section 6428A(g) of the Internal Revenue Code of 1986 to individuals described in paragraph (5) (A) (ii) thereof.</text></paragraph>

<paragraph id="HA28FCAF9CCEA42B9881F074732BD0384"><enum>(7)</enum><header>Clerical amendment</header><text display-inline="yes-display-inline">The table of sections for subchapter B of chapter 65 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 6428 the following new item:</text>

<quoted-block style="OLC" id="HEB8046CA8CD84152AF22FDA2DD41FFF9" display-inline="no-display-inline">

<toc container-level="quoted-block-container" quoted-block="no-quoted-block" lowest-level="section" idref="HFA46492E6E8842C1B88DDD1AE0017188" regeneration="yes-regeneration" lowest-bolded-level="division-lowest-bolded">

<toc-entry idref="H131E5C5299194855BEBFF178B8BA59E5" level="section">Sec.â€6428A.â€Additional recovery rebates to individuals.</toc-entry></toc><after-quoted-block></after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H5C9CEC6FFDE54033BBA5AD2A6691918F"><enum>(d)</enum><header>Appropriations to carry out this section</header>

<paragraph id="H1F92A55AF808446C8E3E28F5BF42C476"><enum>(1)</enum><header>In general</header><text>Immediately upon the enactment of this Act, the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2020â€</text>

<subparagraph id="H3F6C004093334704A0787C0BA9D84C9A"><enum>(A)</enum><header>Department of the Treasury</header>

<clause id="H3CD77F2E24B640DD9A83835B125C4583"><enum>(i)</enum><text display-inline="yes-display-inline">For an additional amount for <quote>Department of the Treasuryâ€Bureau of Fiscal Servicesâ€Salaries and Expenses</quote>, \$78,650,000, to remain available until September 30, 2021.</text></clause>

<clause id="H4536AC73BA35477885DB5330FE6A682B"><enum>(ii)</enum><text display-inline="yes-display-inline">For an additional amount for <quote>Department of the Treasuryâ€Internal Revenue Serviceâ€Taxpayer Services</quote>, \$298,700,000, to remain available until September 30, 2021.</text></clause>

<clause id="HD18C74AE0DDC4D1193F53F9D2E397A2B"><enum>(iii)</enum><text>For an additional amount for <quote>Department of the Treasuryâ€Internal Revenue Serviceâ€Enforcement</quote>, \$37,200,000, to remain available until September 30, 2021.</text></clause>

<clause id="HDEB11078701A43EA97C8A28E2C1678F4"><enum>(iv)</enum><text>For an additional amount for <quote>Department of the Treasuryâ€Internal Revenue Serviceâ€Operations Support</quote>, \$185,000,000, to remain available until September 30, 2021.</text></clause>

<clause id="H9A3B570A23EB4ABEA16FF6FDF55F0015" commented="no"><enum>(v)</enum><text>For an additional amount for <quote>Department of the Treasuryâ€Office of Treasury

Inspector General for Tax Administration

, \$10,000,000, to remain available until September 30, 2024, for necessary expenses related to COVID-19 including carrying out investigations.

Amounts made available in appropriations under clauses (ii), (iii), and (iv) of this subparagraph may be transferred between such appropriations upon the advance notification of the Committees on Appropriations of the House of Representatives and the Senate. Such transfer authority is in addition to any other transfer authority provided by law.

(B) **Social Security Administration**

For an additional amount for **Social Security Administration** Limitation on Administrative Expenses, \$40,500,000, to remain available until September 30, 2021: Provided, that \$2,500,000, to remain available until September 30, 2024, shall be transferred to **Social Security Administration** Office of Inspector General for necessary expenses in carrying out the provisions of the Inspector General Act of 1978.

(C) **Railroad Retirement Board**

For an additional amount for **Railroad Retirement Board** Limitation on Administration, \$8,300, to remain available until September 30, 2021.

Reports

No later than 15 days after enactment of this Act, the Secretary of the Treasury shall submit a plan to the Committees on Appropriations of the House of Representatives and the Senate detailing the expected use of the funds provided by clauses (i) through (iv) paragraph (1)(A). Beginning 90 days after enactment of this Act, the Secretary of the Treasury shall submit a quarterly report to the Committees on Appropriations of the House of Representatives and the Senate detailing the actual expenditure of such funds and the expected expenditure of such funds in the subsequent quarter.

(e) **Certain requirements related to recovery rebates and additional recovery rebates**

(1) **Signatures on checks and notices, etc., by the Department of the Treasury**

Any check issued to an individual by the Department of the Treasury pursuant to section 6428 or 6428A of the Internal Revenue Code of 1986, and any notice issued pursuant to section 6428(f)(6) or section 6428A(g)(6) of such Code, may not be signed by or otherwise bear the name, signature, image or likeness of the President, the Vice President or any elected official or cabinet level officer of the United States, or any individual who, with respect to any of the aforementioned individuals, bears any relationship described in subparagraphs (A) through (G) of section 152(d)(2) of the Internal Revenue Code of 1986.

(2) **Effective date**

Paragraph (1) shall apply to checks and notices issued after the date of the enactment of this Act.

(f) **Reports to Congress**

Each week beginning after the date of the enactment of this Act and beginning before December 31, 2020, on Friday of such week, not later than 3 p.m. Eastern Time, the Secretary of the Treasury shall provide a written report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate. Such report shall include the following information with respect to payments made pursuant to each of sections 6428 and 6428A of the Internal Revenue Code of 1986:

(1) **The number of scheduled payments sent to the Bureau of Fiscal Service for payment by direct deposit or paper check for the following week (stated separately for direct deposit and paper check).**

(2) **The total dollar amount of the scheduled payments described in paragraph (1).**

(3) **The number of**

direct deposit payments returned to the Department of the Treasury and the total dollar value of such payments, for the week ending on the day prior to the day on which the report is provided.</text></paragraph>

<paragraph id="H6B7C0152D56A466B8B3353A622047780"><enum>(4)</enum><text display-inline="yes-display-inline">The total number of letters related to payments under section 6428 or 6428A of such Code mailed to taxpayers during the week ending on the day prior to the day on which the report is provided.</text></paragraph></subsection></section></subtitle>

<subtitle id="H683ACC422C9F4AB9AEBEFC0908BD144E"><enum>C</enum><header>Earned income tax credit</header>

<section id="H072E69B64A314957A40C35FDBD9AFF12"><enum>20121.</enum><header>Strengthening the earned income tax credit for individuals with no qualifying children</header>

<subsection id="H545A6F6A2F624716AAD163AC908692A2"><enum>(a)</enum><header>Special rules for 2020</header><text display-inline="yes-display-inline">Section 32 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HFF6A5428D1374E108C0AB933C5BAE45E">

<subsection id="H18230115121C4A9DB4FA525577703C7F"><enum>(n)</enum><header>Special rules for individuals without qualifying children</header><text display-inline="yes-display-inline">In the case of any taxable year beginning after December 31, 2019, and before January 1, 2021&C" </text>

<paragraph id="H8F4105DC346547DF8DFA5A6C11A773BE"><enum>(1)</enum><header>Decrease in minimum age for credit</header>

<subparagraph id="H7318708B7A04436A97503BEA550912BE"><enum>(A)</enum><header>In general</header><text>Subsection (c) (1) (A) (ii) (II) shall be applied by substituting <quote>the applicable minimum age</quote> for <quote>age 25</quote>.</text></subparagraph>

<subparagraph id="H554078546EA147FE8C35534B383E22F4"><enum>(B)</enum><header>Applicable minimum age</header><text>For purposes of this paragraph, the term <term>applicable minimum age</term> means&C" </text>

<clause id="H5DB8B27221484E1B8F9C08D51A643E45"><enum>(i)</enum><text>except as otherwise provided in this subparagraph, age 19,</text></clause>

<clause id="H87E541750FFE418989D473FBDDE79803"><enum>(ii)</enum><text>in the case of a full-time student (other than a qualified former foster youth or a qualified homeless youth), age 25, and</text></clause>

<clause id="HB7CD8903AD2140F1B6DACEAD83564BDD"><enum>(iii)</enum><text>in the case of a qualified former foster youth or a qualified homeless youth, age 18.</text></clause></subparagraph>

<subparagraph id="H9460A433F9E14B88B7390725F177FC34"><enum>(C)</enum><header>Full-time student</header><text>For purposes of this paragraph, the term <term>full-time student</term> means, with respect to any taxable year, an individual who is an eligible student (as defined in section 25A(b) (3)) during at least 5 calendar months during the taxable year.</text></subparagraph>

<subparagraph id="H7FE4E270B61D4C22988AC9887F766291"><enum>(D)</enum><header>Qualified former foster youth</header><text>For purposes of this paragraph, the term <term>qualified former foster youth</term> means an individual who&C" </text>

<clause id="HE3EE2499E79042BCB5EA05DAD1084306"><enum>(i)</enum><text>on or after the date that such individual attained age 14, was in foster care provided under the supervision or administration of a State or tribal agency administering (or eligible to administer) a plan under part B or part E of the Social Security Act (without regard to whether Federal assistance was provided with respect to such child under such part E), and</text></clause>

<clause id="H4888333BE41548C3BE1791003D55E768"><enum>(ii)</enum><text display-inline="yes-display-inline">provides (in such manner as the Secretary may provide)

consent for State and tribal agencies which administer a plan under part B or part E of the Social Security Act to disclose to the Secretary information related to the status of such individual as a qualified former foster youth.</text></clause></subparagraph>

<subparagraph id="HCA133DCEB2A9455F9B2EB587A15398B7"><enum>(E)</enum><header>Qualified homeless youth</header><text display-inline="yes-display-inline">For purposes of this paragraph, the term <term>qualified homeless youth</term> means, with respect to any taxable year, an individual whoâ€

<clause id="H5891C747CFC349B3A966EC977E557E23"><enum>(i)</enum><text>is certified by a local educational agency or a financial aid administrator during such taxable year as being either an unaccompanied youth who is a homeless child or youth, or as unaccompanied, at risk of homelessness, and self-supporting. Terms used in the preceding sentence which are also used in section 480(d)(1) of the Higher Education Act of 1965 shall have the same meaning as when used in such section, and</text></clause>

<clause id="H31CD695008A34120BDB9436747256B6A"><enum>(ii)</enum><text>provides (in such manner as the Secretary may provide) consent for local educational agencies and financial aid administrators to disclose to the Secretary information related to the status of such individual as a qualified homeless youth.</text></clause></subparagraph></paragraph>

<paragraph id="H6654C0E789F645B1B4E42A01A54FB1F1"><enum>(2)</enum><header>Increase in maximum age for credit</header><text>Subsection (c)(1)(A)(ii)(II) shall be applied by substituting <quote>age 66</quote> for <quote>age 65</quote>.</text></paragraph>

<paragraph id="H2D00DBE1FB2545B8820FF8257DEBDD4A"><enum>(3)</enum><header>Increase in credit and phaseout percentages</header><text display-inline="yes-display-inline">The table contained in subsection (b)(1) shall be applied by substituting <quote>15.3</quote> for <quote>7.65</quote> each place it appears therein.</text></paragraph>

<paragraph id="H625EDA855E614813BA844139C9DE8912"><enum>(4)</enum><header>Increase in earned income and phaseout amounts</header>

<subparagraph id="H81FFAC423B6F4259BE1A08F2EDCCF3CB"><enum>(A)</enum><header>In general</header><text>The table contained in subsection (b)(2)(A) shall be appliedâ€

<clause id="H8FA1F2F48D814830B761A6C82A1BBD59"><enum>(i)</enum><text>by substituting <quote>\$9,720</quote> for <quote>\$4,220</quote>, and</text></clause>

<clause id="HF84793DD9C4F407F8B73290B80D37203"><enum>(ii)</enum><text>by substituting <quote>\$11,490</quote> for <quote>\$5,280</quote>.</text></clause></subparagraph>

<subparagraph id="H174A7ECC2D504E34B9F21C867FC36F13"><enum>(B)</enum><header>Coordination with inflation adjustment</header><text>Subsection (j) shall not apply to any dollar amount specified in this paragraph.</text></subparagraph></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H6861F0AEFD644D3DB785EE48122E3475"><enum>(b)</enum><header>Information return matching</header><text>As soon as practicable, the Secretary of the Treasury (or the Secretaryâ€™s delegate) shall develop and implement procedures to use information returns under section 6050S (relating to returns relating to higher education tuition and related expenses) to check the status of individuals as full-time students for purposes of section 32(n)(1)(B)(ii) of the Internal Revenue Code of 1986 (as added by this section).</text></subsection>

<subsection id="H65D45144F7384651A7AEE7F3B9AE10CB"><enum>(c)</enum><header>Effective date</header><text>The amendment made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="H8B5F2AB0C39C42E8ADF5E55B21B3651A"><enum>20122.</enum><header>Taxpayer eligible for childless earned income credit in case of qualifying children who fail to meet certain identification requirements</header>

<subsection id="H87F9A85F76B64B77B42BF75450035CDF"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 32(c)(1) of the Internal Revenue Code of 1986 is amended by striking subparagraph

(F).</text></subsection>

<subsection id="HD78852E8F9E14A779FC27411C212B163"><enum>(b)</enum><header>Effective date</header><text>The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.</text></subsection></section>

<section id="H5F7E265D9CD64B498FC2AD54E08ED226"><enum>20123.</enum><header>Credit allowed in case of certain separated spouses</header>

<subsection id="HA2A340C9257C47D7BF1D4EC2C3CA7460"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 32(d) of the Internal Revenue Code of 1986 is amendedâ€

<paragraph id="HB2B24713BFBA4F13A20BA461CC804ED6"><enum>(1)</enum><text>by striking <quote><header-in-text level="subsection" style="OLC">Married individuals.â€</header-in-text>In the case of</quote> and inserting the following:</text>

<quoted-block style="OLC" display-inline="yes-display-inline" id="HD9C14C29A4A74612972BA6C937ED6AE1"><text><header-in-text level="subsection" style="OLC">Married individuals.â€</header-in-text></text>

<paragraph id="HE03A272C54AC43708BF2F277C84F11AF"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of</text></paragraph><after-quoted-block>, and</after-quoted-block></quoted-block></paragraph>

<paragraph id="HDEB94B40CCB4494986298193EDD7B4F2"><enum>(2)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H1C4BCC81821E495494FE68BD455718EC">

<paragraph id="HA722DD35FDCB43099AE29171AD9E139D"><enum>(2)</enum><header>Determination of marital status</header><text display-inline="yes-display-inline">For purposes of this sectionâ€

<subparagraph id="H912E386287F7494D84ED1CE799FB8EB2"><enum>(A)</enum><header>In general</header><text>Except as provided in subparagraph (B), marital status shall be determined under section 7703(a).</text></subparagraph>

<subparagraph id="H681BE18EA2DB41E2A485153FBFEE50F4"><enum>(B)</enum><header>Special rule for separated spouse</header><text display-inline="yes-display-inline">An individual shall not be treated as married if such individualâ€

<clause id="H426F57D357E94EE6A44B59F821F099E6"><enum>(i)</enum><text>is married (as determined under section 7703(a)) and does not file a joint return for the taxable year,</text></clause>

<clause id="HE512C46E5C424EECB56A8CB7AD681295"><enum>(ii)</enum><text>lives with a qualifying child of the individual for more than one-half of such taxable year, and</text></clause>

<clause id="H0CF5B36BAE8A429CA61D2867747561F8"><enum>(iii)</enum>

<subclause id="HD6F067D1C8CA4E2CA8AE184C1C2F7DB2" commented="no" display-inline="yes-display-inline"><enum>(I)</enum><text>during the last 6 months of such taxable year, does not have the same principal place of abode as the individualâ€™s spouse, or</text></subclause>

<subclause id="H31E72AECF7DE4EBB857E62F5F03E2D40" indent="up1"><enum>(II)</enum><text>has a decree, instrument, or agreement (other than a decree of divorce) described in section 121(d)(3)(C) with respect to the individualâ€™s spouse and is not a member of the same household with the individualâ€™s spouse by the end of the taxable year.</text></subclause></clause></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H9F07F4FB847A4F0EB5A375D6DF4122D7"><enum>(b)</enum><header>Conforming amendments</header>

<paragraph id="H9D806F9198B94FC6B63BD21FBB05CDE4"><enum>(1)</enum><text display-inline="yes-display-inline">Section 32(c)(1)(A) of such Code is amended by striking the

last sentence.</text></paragraph>

<paragraph id="H8D53FF01E6534A5E8C838C11FB1AD679"><enum>(2)</enum><text display-inline="yes-display-inline">Section 32(c) (1) (E) (ii) of such Code is amended by striking <quote>(within the meaning of section 7703)</quote>.</text></paragraph>

<paragraph id="HE2D1B2AA089B46E29C59E62A9FE79D89"><enum>(3)</enum><text>Section 32(d) (1) of such Code, as amended by subsection (a), is amended by striking <quote>(within the meaning of section 7703)</quote>.</text></paragraph></subsection>

<subsection id="H66CCB28AD0E1429BAAF780039B496F86"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.</text></subsection></section>

<section id="HFF944E00A63C40F58A188815D3E5DCCE"><enum>20124.</enum><header>Elimination of disqualified investment income test</header>

<subsection id="HF9B8D30C725F4CA88B7A359F225A9E1A"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 32 of the Internal Revenue Code of 1986 is amended by striking subsection (i).</text></subsection>

<subsection id="H8AFC68CA5CFB405BA113671F8A7B9534"><enum>(b)</enum><header>Conforming amendments</header>

<paragraph id="H7988E51DCD48410885F3F3AF50D78610"><enum>(1)</enum><text display-inline="yes-display-inline">Section 32(j) (1) of such Code is amended by striking <quote>subsections (b) (2) and (i) (1)</quote> and inserting <quote>subsection (b) (2)</quote>.</text></paragraph>

<paragraph id="H190064DD6A9A48ACA945517741838B84"><enum>(2)</enum><text display-inline="yes-display-inline">Section 32(j) (1) (B) (i) of such Code is amended by striking <quote>subsections (b) (2) (A) and (i) (1)</quote> and inserting <quote>subsection (b) (2) (A)</quote>.</text></paragraph>

<paragraph id="HE26560F6E03149348EB8BFB8BC92579D"><enum>(3)</enum><text>Section 32(j) (2) of such Code is amendedâ€</text>

<subparagraph id="HEFC2107625E7443E8937FD1BBE27002E"><enum>(A)</enum><text>by striking subparagraph (B), and</text></subparagraph>

<subparagraph id="H7DE0392D7744475389C65E0F9DB1636C"><enum>(B)</enum><text>by striking <quote><header-in-text level="paragraph" style="OLC">Rounding.â€</header-in-text></quote> and all that follows through <quote>If any dollar amount</quote> and inserting the following: <quote><header-in-text level="paragraph" style="OLC">Rounding.â€</header-in-text>If any dollar amount</quote>.</text></subparagraph></paragraph></subsection>

<subsection id="H9FB05D023B0E47239E16961A780E107B"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.</text></subsection></section>

<section id="H115782D3FAD541D18B3480FA45C8179F"><enum>20125.</enum><header>Application of earned income tax credit in possessions of the United States</header>

<subsection id="HE3CF5DF07DC740DA867014F25305F6BE"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H3E8C577A7EBF4A10ABAD568FC6BE0522">

<section id="HE7120E0A663D45FEA06FA5BF3F74DCA5"><enum>7530.</enum><header>Application of earned income tax credit to possessions of the United States</header>

<subsection id="H1ED82A083F8846888B3975A18F898232"><enum>(a)</enum><header>Puerto Rico</header>

<paragraph id="HD90E18E0B6A441E69369593743BE7A83"><enum>(1)</enum><header>In general</header><text>With respect to calendar year 2021 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to Puerto Rico equal toâ€</text>

<subparagraph id="H5E99730CA43F4C4491E4CF20B52AAA8D"><enum>(A)</enum><text>the specified matching amount for such calendar year, plus</text></subparagraph>

<subparagraph id="HA7630C77E2A747CE82B5C468EF8467BD"><enum>(B)</enum><text>in the case of calendar years 2021 through 2025, the lesser ofâ€" </text>

<clause id="H27F53E8878924132A9BFFEDBF76614C3"><enum>(i)</enum><text>the expenditures made by Puerto Rico during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to the earned income tax credit, or</text></clause>

<clause id="H6CD5A88F2CAB4B02AE334F280286AF80"><enum>(ii)</enum><text>\$1,000,000.</text></clause></subparagraph></paragraph>

<paragraph id="H52C19FCB6C394EF0895ACD50CD3A2019"><enum>(2)</enum><header>Requirement to reform earned income tax credit</header><text display-inline="yes-display-inline">The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless Puerto Rico has in effect an earned income tax credit for taxable years beginning in or with such calendar year which (relative to the earned income tax credit which was in effect for taxable years beginning in or with calendar year 2019) increases the percentage of earned income which is allowed as a credit for each group of individuals with respect to which such percentage is separately stated or determined in a manner designed to substantially increase workforce participation.</text></paragraph>

<paragraph id="H6A05567934954C1BAC55FBDFD124016E"><enum>(3)</enum><header>Specified matching amount</header><text display-inline="yes-display-inline">For purposes of this subsectionâ€" </text>

<subparagraph id="H5C0098533DE342EFA940C342355C6DEE"><enum>(A)</enum><header>In general</header><text>The term <term>specified matching amount</term> means, with respect to any calendar year, the lesser ofâ€" </text>

<clause id="H156D1C880AA34480B8F9B01F38C32D86"><enum>(i)</enum><text>the excess (if any) ofâ€" </text>

<subclause id="HABBB7EFF363541B7833837E4D718DDBA"><enum>(I)</enum><text>the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with such calendar year, over</text></subclause>

<subclause id="H1724B2CB9ACA4C0FB657DBE7CD991A6A"><enum>(II)</enum><text>the base amount for such calendar year, or</text></subclause></clause>

<clause id="HE73A2A38804D4C6AA391C90868390319"><enum>(ii)</enum><text display-inline="yes-display-inline">the product of 3, multiplied by the base amount for such calendar year.</text></clause></subparagraph>

<subparagraph id="H76E5C35ABAD448EA8F5677C4718804DF"><enum>(B)</enum><header>Base amount</header>

<clause id="H947B938745374021A8D0CA32044A097E"><enum>(i)</enum><header>Base amount for 2020</header><text>In the case of calendar year 2020, the term <term>base amount</term> means the greater ofâ€" </text>

<subclause id="HFD43FECDB05D4FD5BFFDF45FB88B81C6"><enum>(I)</enum><text>the cost to Puerto Rico of the earned income tax credit for taxable years beginning in or with calendar year 2019 (rounded to the nearest multiple of \$1,000,000), or</text></subclause>

<subclause id="HBD24958CB0744FC4923B80DC3CA47A97"><enum>(II)</enum><text>\$200,000,000.</text></subclause></clause>

<clause id="HFA6BFAF39FEC4F2B95949F81FE03BAEB" commented="no"><enum>(ii)</enum><header>Inflation adjustment</header><text>In the case of any calendar year after 2021, the term <term>base amount</term> means the dollar amount determined under clause (i) increased by an amount equal toâ€" </text>

<subclause id="H6A4C4F9A98CC48A18E2DED6FEE4005C0" commented="no"><enum>(I)</enum><text>such dollar amount, multiplied byâ€" </text></subclause>

<subclause id="HAA2F14FE02174D42A85D740E0C225B63" commented="no"><enum>(II)</enum><text>the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting <quote>calendar year 2020</quote> for <quote>calendar year 2016</quote> in subparagraph (A)(ii) thereof.</text></subclause><continuation-text commented="no" continuation-text-level="clause">Any amount determined under this clause shall be rounded to the nearest multiple of \$1,000,000.</continuation-text></clause></subparagraph></paragraph>

<paragraph id="H95E6828D1757429C9EC7BC8CAA48F04B"><enum>(4)</enum><header>Rules related to payments and reports</header>

<subparagraph id="H117EC2BC8B9E43438DC4F435C48C08E5"><enum>(A)</enum><header>Timing of payments</header><text>The Secretary shall make payments under paragraph (1) for any calendar yearâ€

<clause id="H4ABC62C0832B4A03A59790D93337A646"><enum>(i)</enum><text>after receipt of the report described in subparagraph (B) for such calendar year, and</text></clause>

<clause id="HB384811F7C4E43ABAC94B87C1739AF71"><enum>(ii)</enum><text>except as provided in clause (i), within a reasonable period of time before the due date for individual income tax returns (as determined under the laws of Puerto Rico) for taxable years which began on the first day of such calendar year.</text></clause></subparagraph>

<subparagraph id="HC1FD02A116C54BA59E8838677C38F284"><enum>(B)</enum><header>Annual reports</header><text>With respect to calendar year 2021 and each calendar year thereafter, Puerto Rico shall provide to the Secretary a report which shall includeâ€

<clause id="HCAA91B04BEB34C7A82A0953DBB59FC82"><enum>(i)</enum><text>an estimate of the costs described in paragraphs (1)(B)(i) and (3)(A)(i)(I) with respect to such calendar year, and</text></clause>

<clause id="HEDC81AAABB5542E88DE5C510C1C037B0"><enum>(ii)</enum><text>a statement of such costs with respect to the preceding calendar year.</text></clause></subparagraph>

<subparagraph id="H0B3CC35B31D94918B67FC2A17CA59A2B"><enum>(C)</enum><header>Adjustments</header>

<clause id="H3D0888A6030B4051980260E5D8F65160"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">In the event that any estimate of an amount is more or less than the actual amount as later determined and any payment under paragraph (1) was determined on the basis of such estimate, proper payment shall be made by, or to, the Secretary (as the case may be) as soon as practicable after the determination that such estimate was inaccurate. Proper adjustment shall be made in the amount of any subsequent payments made under paragraph (1) to the extent that proper payment is not made under the preceding sentence before such subsequent payments.</text></clause>

<clause id="H0B1A5885C4EC48A79C30A837728210DC"><enum>(ii)</enum><header>Additional reports</header><text>The Secretary may require such additional periodic reports of the information described in subparagraph (B) as the Secretary determines appropriate to facilitate timely adjustments under clause (i).</text></clause></subparagraph>

<subparagraph id="HBFF4B07607294BB6BEAE4E740F33974D"><enum>(D)</enum><header>Determination of cost of earned income tax credit</header><text>For purposes of this subsection, the cost to Puerto Rico of the earned income tax credit shall be determined by the Secretary on the basis of the laws of Puerto Rico and shall include reductions in revenues received by Puerto Rico by reason of such credit and refunds attributable to such credit, but shall not include any administrative costs with respect to such credit.</text></subparagraph>

<subparagraph id="H85AD0C482CBD4AB5A5773D8BCDEEC0AA"><enum>(E)</enum><header>Prevention of manipulation of base amount</header><text>No payments shall be made under paragraph (1) if the earned income tax credit as in effect in Puerto Rico for taxable years beginning in or with calendar year 2019 is modified after the date of the enactment of this subsection.</text></subparagraph></paragraph></subsection>

<subsection id="HA8B175B559F6478BAF9392DC42524393"><enum>(b)</enum><header>Possessions with mirror code tax systems</header>

<paragraph id="H4FAB901E814D408ABEBB4C77B0890D45"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">With respect to calendar year 2020 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to the Virgin Islands, Guam, and the Commonwealth of the Northern Mariana Islands equal toâ€

<subparagraph id="HAA9B9C36C1214E83BE64EE88BF5ADFA6"><enum>(A)</enum><text>75 percent of the cost to such possession of the earned income tax credit for taxable years beginning in or with such calendar year, plus</text></subparagraph>

<subparagraph id="HFB9FC0BDE27A4C2AA4E9C880FF163A4A"><enum>(B)</enum><text>in the case of calendar years 2020 through 2024, the lesser ofâ€

<clause id="HBECA3CEEC8EF4B108129660158FA1417"><enum>(i)</enum><text>the expenditures made by such possession during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or</text></clause>

<clause id="H97154DB5FE20446BB2327BE0D62CDA2C"><enum>(ii)</enum><text>\$50,000.</text></clause></subparagraph></paragraph>

<paragraph id="H8FE59C6F8E404579AE7E51BA60667989"><enum>(2)</enum><header>Application of certain rules</header><text>Rules similar to the rules of subparagraphs (A), (B), (C), and (D) of subsection (a) (4) shall apply for purposes of this subsection.</text></paragraph></subsection>

<subsection id="HB8B2C64D03E444DE9E73E9C7146FE0EE"><enum>(c)</enum><header>American Samoa</header>

<paragraph id="HC732D9D1F3034FD49C64084149610C9D"><enum>(1)</enum><header>In general</header><text>With respect to calendar year 2020 and each calendar year thereafter, the Secretary shall, except as otherwise provided in this subsection, make payments to American Samoa equal toâ€

<subparagraph id="H5A132487510343B99C635CE6DD2F8D10"><enum>(A)</enum><text>the lesser ofâ€

<clause id="H681231D31A8E4A3AB6437E3E2ECA7082"><enum>(i)</enum><text>75 percent of the cost to American Samoa of the earned income tax credit for taxable years beginning in or with such calendar year, or</text></clause>

<clause id="H37B2EE36797E40A4B66B884A45E4B4DC"><enum>(ii)</enum><text>\$12,000,000, plus</text></clause></subparagraph>

<subparagraph id="HB401C736F664412CB7739BCB6AD2B006"><enum>(B)</enum><text>in the case of calendar years 2020 through 2024, the lesser ofâ€

<clause id="HF2DC21C802BF4455AAF47FD7ABC4AECC"><enum>(i)</enum><text>the expenditures made by American Samoa during such calendar year for education efforts with respect to individual taxpayers and tax return preparers relating to such earned income tax credit, or</text></clause>

<clause id="H9D8CF0B794334AE895BC7CA7AB6A67A0"><enum>(ii)</enum><text>\$50,000.</text></clause></subparagraph></paragraph>

<paragraph id="H2F4AF969875646AEADF02CDC7665C068"><enum>(2)</enum><header>Requirement to enact and maintain an earned income tax credit</header><text display-inline="yes-display-inline">The Secretary shall not make any payments under paragraph (1) with respect to any calendar year unless American Samoa has in effect an earned income tax credit for taxable years beginning in or with such calendar year which allows a refundable tax credit to individuals on the basis of the taxpayerâ€™s earned income which is designed to substantially increase workforce participation.</text></paragraph>

<paragraph id="HD72CED2B2FE248BCAF78B6A97561CF80" commented="no"><enum>(3)</enum><header>Inflation adjustment</header><text>In the case of any calendar year after 2020, the \$12,000,000 amount in paragraph (1) (A) (ii) shall be increased by an amount equal toâ€

<subparagraph id="HFB5E765155944BD5AB61539D36BB5C4A" commented="no"><enum>(A)</enum><text>such dollar amount, multiplied

byâ€" </text></subparagraph>

<subparagraph id="HC9AB8E1883F446C0AE9E40E3FB27CC04" commented="no"><enum>(B)</enum><text>the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting <quote>calendar year 2019</quote> for <quote>calendar year 2016</quote> in subparagraph (A)(ii) thereof.</text></subparagraph><continuation-text commented="no" continuation-text-level="paragraph">Any increase determined under this clause shall be rounded to the nearest multiple of \$100,000.</continuation-text></paragraph>

<paragraph id="H61F7B86E48DA47AEB0C26F173C7C5F22"><enum>(4)</enum><header>Application of certain rules</header><text>Rules similar to the rules of subparagraphs (A), (B), (C), and (D) of subsection (a)(4) shall apply for purposes of this subsection.</text></paragraph></subsection>

<subsection id="H74E3624804534981AC71843A21D293C1"><enum>(d)</enum><header>Treatment of payments</header><text>For purposes of section 1324 of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b)(2) of such section.</text></subsection></after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H98EC251AC9EA49659A8479E53ED72DBC"><enum>(b)</enum><header>Clerical amendment</header><text display-inline="yes-display-inline">The table of sections for chapter 77 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H86A0EDC4F70A481898B669BA13B23056">

<toc container-level="quoted-block-container" quoted-block="no-quoted-block" lowest-level="section" regeneration="yes-regeneration" lowest-bolded-level="division-lowest-bolded" idref="H3E8C577A7EBF4A10ABAD568FC6BE0522">

<toc-entry level="section" idref="HE7120E0A663D45FEA06FA5BF3F74DCA5">Sec.â€", 7529.â€", Application of earned income tax credit to possessions of the United States.</toc-entry></toc></after-quoted-block>.</after-quoted-block></quoted-block></subsection></section>

<section id="H8072DE80555B4E40B0D9531090B4F7A6"><enum>20126.</enum><header>Temporary special rule for determining earned income for purposes of earned income tax credit</header>

<subsection id="H3F9E90293B084C0BB6E617E7B4156D9A"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">If the earned income of the taxpayer for the taxpayerâ€™s first taxable year beginning in 2020 is less than the earned income of the taxpayer for the preceding taxable year, the credit allowed under section 32 of the Internal Revenue Code of 1986 may, at the election of the taxpayer, be determined by substituting-â€"</text>

<paragraph id="H116DFFE35B1F49C68A4C6518730B8214"><enum>(1)</enum><text>such earned income for the preceding taxable year, for </text></paragraph>

<paragraph id="HD666545D06CA4A329402FAD3FA4AB586"><enum>(2)</enum><text>such earned income for the taxpayerâ€™s first taxable year beginning in 2020.</text></paragraph></subsection>

<subsection id="H3EB79B48947D4892A03F2CCDCCC25C41"><enum>(b)</enum><header>Earned income</header>

<paragraph id="HF7BD4D1CB0F84495A6514F0E8E9F335E"><enum>(1)</enum><header>In general</header><text>For purposes of this section, the term <term>earned income</term> has the meaning given such term under section 32(c) of the Internal Revenue Code of 1986. </text></paragraph>

<paragraph id="H318DDD9D695649E49F51DB5722DCA9F2"><enum>(2)</enum><header>Application to joint returns</header><text>For purposes of subsection (a), in the case of a joint return, the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.</text></paragraph></subsection>

<subsection id="HC73CE38B60C14CE4BCE4BF74E3451046"><enum>(c)</enum><header>Special rules</header>

<paragraph id="H310EB16333C24B4B973B1FAFAAB158DE"><enum>(1)</enum><header>Errors treated as mathematical error</header><text>For purposes of section 6213 of the Internal Revenue Code of 1986, an incorrect use on a return of earned income pursuant to subsection (a) shall be treated as a mathematical or clerical error.</text></paragraph>

<paragraph id="H8D51C86AB856417782A0DFFB4539EC7D"><enum>(2)</enum><header>No effect on determination of gross income, etc</header><text>Except as otherwise provided in this subsection, the Internal Revenue Code of 1986 shall be applied without regard to any substitution under subsection (a).</text></paragraph></subsection>

<subsection id="H731FB9F58CDC42F597F2F310C61D2736"><enum>(d)</enum><header>Treatment of certain possessions</header>

<paragraph id="H3D074D099B1B46D384C9881D2C759E3D"><enum>(1)</enum><header>Payments to possessions with mirror code tax systems</header><text display-inline="yes-display-inline">The Secretary of the Treasury shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section (other than this subsection) with respect to section 32 of the Internal Revenue Code of 1986. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.</text></paragraph>

<paragraph id="HA92865A359524C21B6F47F7B27A1B82C"><enum>(2)</enum><header>Payments to other possessions</header><text display-inline="yes-display-inline">The Secretary of the Treasury shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section (other than this subsection) with respect to section 32 of the Internal Revenue Code of 1986 if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payments to its residents.</text></paragraph>

<paragraph id="HE2D4667F23C34503AFB3816E2861EAEFF"><enum>(3)</enum><header>Mirror code tax system</header><text>For purposes of this section, the term <term>mirror code tax system</term> means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.</text></paragraph>

<paragraph id="HD3774A509D4341088593436D18064DBB"><enum>(4)</enum><header>Treatment of payments</header><text display-inline="yes-display-inline">For purposes of section 1324 of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section.</text></paragraph></subsection></section></subtitle>

<subtitle id="HE90F9856D1D54AE2B012AC59E1B49552"><enum>D</enum><header>Child tax credit</header>

<section id="H40076CFF108641F5A0C8E084497975A2" commented="no" section-type="subsequent-section"><enum>20131.</enum><header>Child tax credit improvements for 2020</header>

<subsection id="H8792AC23ADDA4B098179FF97038F1E5C"><enum>(a)</enum><header>In general</header><text>Section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:</text>

<quoted-block style="OLC" id="HC8954215035F4CF8BFD1DB9AAA6E15EF" display-inline="no-display-inline">

<subsection id="H1DA40F3FB1DA41FC80D4E31316D457EB"><enum>(i)</enum><header>Special rules for 2020</header><text display-inline="yes-display-inline">In the case of any taxable year beginning in 2020â€</text>

<paragraph id="H40CFA82DFF844974A2997EE50220662D"><enum>(1)</enum><header>Refundable credit</header><text>Subsection (h) (5) shall not apply and the increase determined

under the first sentence of subsection (d) (1) shall be the amount determined under subsection (d) (1) (A) (determined without regard to subsection (h) (4)).

(2) Credit amount Subsection (h) (2) shall not apply and subsection (a) shall be applied by substituting \$3,000 (\$3,600 in the case of a qualifying child who has not attained age 6 as of the close of the calendar year in which the taxable year of the taxpayer begins) for \$1,000.

(3) 17-year-olds eligible for treatment as qualifying children This section shall be applied

(A) by substituting age 18 for age 17 in subsection (c) (1), and

(B) by substituting described in subsection (c) (determined after the application of subsection (i) (3) (A)) for described in subsection (c) in subsection (h) (4) (A).

(b) Advance payment of credit

(1) In general Chapter 77 of such Code is amended by inserting after section 7527 the following new section:

7527A. Advance payment of child tax credit

(a) In general As soon as practicable after the date of the enactment of this Act, the Secretary shall establish a program for making advance payments of the credit allowed under subsection (a) of section 24 on a monthly basis (determined without regard to subsection (i) (4) of such section), or as frequently as the Secretary determines to be administratively feasible, to taxpayers determined to be eligible for advance payment of such credit.

(b) Limitation

(1) In general The Secretary may make payments under subsection (a) only to the extent that the total amount of such payments made to any taxpayer during the taxable year does not exceed an amount equal to the excess, if any, of

(A) subject to paragraph (2), the amount determined under subsection (a) of section 24 with respect to such taxpayer (determined without regard to subsection (i) (4) of such section) for such taxable year, over

(B) the estimated tax imposed by subtitle A, as reduced by the credits allowable under subparts A and C (other than section 24) of such part IV, with respect to such taxpayer for such taxable year, as determined in such manner as the Secretary deems appropriate.

(2) Application of threshold amount limitation The program described in subsection (a) shall make reasonable efforts to apply the limitation of section 24(b) with respect to payments made under such program.

<subsection id="HFDDA2A0556CC46F79A3205F9B7C14F85"><enum>(c)</enum><header>Application</header><text display-inline="yes-display-inline">The advance payments described in this section shall only be made with respect to credits allowed under section 24 for taxable years beginning during 2020.</text></subsection></section><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="HBA4D4795E3534358A803CCE147CAEA3E"><enum>(2)</enum><header>Reconciliation of credit and advance credit</header><text>Section 24(i) of such Code, as amended by subsection (a), is amended by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HD05F4A1F80F34F69B4EF22A1505B5550" display-inline="no-display-inline">

<paragraph id="H16B3A05E66DD4584A100223FC8A09DE6"><enum>(4)</enum><header>Reconciliation of credit and advance credit</header>

<subparagraph id="HD5FFFFCCB0BC44282879562D6098BC235"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The amount of the credit allowed under this section for any taxable year shall be reduced (but not below zero) by the aggregate amount of any advance payments of such credit under section 7527A for such taxable year.</text></subparagraph>

<subparagraph id="H02419CF259834BAE8EFF5C5F017EA4A4"><enum>(B)</enum><header>Excess advance payments</header><text>If the aggregate amount of advance payments under section 7527A for the taxable year exceeds the amount of the credit allowed under this section for such taxable year (determined without regard to subparagraph (A)), the tax imposed by this chapter for such taxable year shall be increased by the amount of such excess.</text></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="H970BF34786A94EA9B469F775AD272BFA"><enum>(3)</enum><header>Clerical amendment</header><text>The table of sections for chapter 77 of such Code is amended by inserting after the item relating to section 7527 the following new item: </text>

<quoted-block style="OLC" id="H4DD95345D3B845F4880E8DCA1FE45D3A" display-inline="no-display-inline">

<toc container-level="quoted-block-container" quoted-block="no-quoted-block" lowest-level="section" idref="H4AC48467E47C4913877320B16F30E37A" regeneration="yes-regeneration" lowest-bolded-level="division-lowest-bolded">

<toc-entry idref="H6840E251242843CEA57DC582192DF802" level="section">Sec.â€¢, 7527A.â€¢, Advance payment of child tax credit.</toc-entry></toc><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H232D234E17C94DAAA6701A050B27856A" commented="no"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="HB532D178C3594DDAA3EB04AE83E9C70C"><enum>20132.</enum><header>Application of child tax credit in possessions</header>

<subsection id="H64AC6D237C584F8C95BA9ADF8FDC581D"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HE391E806760F488F904DC152592DF0BE">

<subsection id="H5E382E74F6654592925124C1FF0ACBE0"><enum>(i)</enum><header>Application of credit in possessions</header>

<paragraph id="HE3D7B737E84D41E1B4440220ABEA4D73"><enum>(1)</enum><header>Mirror code possessions</header>

<subparagraph id="H5EDDB89D9FCE40A8B5BAA60DE1D799F0"><enum>(A)</enum><header>In

general</header><text>The Secretary shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss to that possession by reason of the application of this section (determined without regard to this subsection) with respect to taxable years beginning after 2019. Such amounts shall be determined by the Secretary based on information provided by the government of the respective possession.</text></subparagraph>

<subparagraph id="HAF61398CFCD049F4B3862B93D8F9DFD5"><enum>(B)</enum><header>Coordination with credit allowed against United States income taxes</header><text display-inline="yes-display-inline">No credit shall be allowed under this section for any taxable year to any individual to whom a credit is allowable against taxes imposed by a possession with a mirror code tax system by reason of the application of this section in such possession for such taxable year.</text></subparagraph>

<subparagraph id="H601872DA0C464D1A926FF9F8BF530A6F"><enum>(C)</enum><header>Mirror code tax system</header><text>For purposes of this paragraph, the term <term>mirror code tax system</term> means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.</text></subparagraph></paragraph>

<paragraph id="H66ACB8ED86D54E4DAB9798511B7FBC47"><enum>(2)</enum><header>Puerto Rico</header><text>In the case of any bona fide resident of Puerto Rico (within the meaning of section 937(a))&C" </text>

<subparagraph id="H47686FF196A2490A98314E91A885523F" commented="no"><enum>(A)</enum><text>the credit determined under this section shall be allowable to such resident,</text></subparagraph>

<subparagraph id="H131AD1C67569486AAC33721EF5E8D1B2"><enum>(B)</enum><text display-inline="yes-display-inline">in the case of any taxable year beginning during 2020, the increase determined under the first sentence of subsection (d)(1) shall be the amount determined under subsection (d)(1)(A) (determined without regard to subsection (h)(4)),</text></subparagraph>

<subparagraph id="H6E4DA9CBCC3F4CB898C31E44892A6490"><enum>(C)</enum><text>in the case of any taxable year beginning after December 31, 2020, and before January 1, 2026, the increase determined under the first sentence of subsection (d)(1) shall be the lesser of&C" </text>

<clause id="HB7F42098D2F74F788CF10D24299B185E"><enum>(i)</enum><text>the amount determined under subsection (d)(1)(A) (determined without regard to subsection (h)(4)), or</text></clause>

<clause id="H3D243917FA754F35A00CB7A372E3C315"><enum>(ii)</enum><text>the dollar amount in effect under subsection (h)(5), and</text></clause></subparagraph>

<subparagraph id="H291F3EC4FF7943D4B4E7448B23F5BC36"><enum>(D)</enum><text display-inline="yes-display-inline">in the case of any taxable year after December 31, 2025, the increase determined under the first sentence of subsection (d)(1) shall be the amount determined under subsection (d)(1)(A).</text></subparagraph></paragraph>

<paragraph id="H15385AC191C6471C87EA1F497A30693B"><enum>(3)</enum><header>American Samoa</header>

<subparagraph id="H90C65478B9A84F499E690E02BEB154ED"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The Secretary shall pay to American Samoa amounts estimated by the Secretary as being equal to the aggregate benefits that would have been provided to residents of American Samoa by reason of the application of this section for taxable years beginning after 2019 if the provisions of this section had been in effect in American Samoa.</text></subparagraph>

<subparagraph id="H570A460A134B46C6A1839C3971FCD6D1"><enum>(B)</enum><header>Distribution requirement</header><text display-inline="yes-display-inline">Subparagraph (A) shall not apply unless American Samoa has a plan, which has been approved by the Secretary, under which American Samoa will promptly distribute such payments to the residents of American Samoa in a manner which replicates to the greatest degree practicable the

benefits that would have been so provided to each such resident.</text></subparagraph>

<subparagraph

id="H21495E9864CC49BAA75A70F3DF0F75B8"><enum>(C)</enum><header>Coordination with credit allowed against United States income taxes</header>

<clause id="H87F044F8DA3D44CCAB9537AE78D3F136"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of a taxable year with respect to which a plan is approved under subparagraph (B), this section (other than this subsection) shall not apply to any individual eligible for a distribution under such plan.</text></clause>

<clause id="H228D5FF0B5E24E8F9F4AEED984C328AA"><enum>(ii)</enum><header>Application of section in event of absence of approved plan</header><text>In the case of a taxable year with respect to which a plan is not approved under subparagraph (B), rules similar to the rules of paragraph (2) shall apply with respect to bona fide residents of American Samoa (within the meaning of section 937(a)).</text></clause></subparagraph></paragraph>

<paragraph id="HBF65F56481C049E995FC9D60D843D854"><enum>(4)</enum><header>Treatment of payments</header><text>The payments made under this subsection shall be treated in the same manner for purposes of section 1324(b)(2) of title 31, United States Code, as refunds due from the credit allowed under this section.</text></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H44ED06A91DD34A79999EF205A6CC128A"><enum>(b)</enum><header>Effective date</header><text>The amendment made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section></subtitle>

<subtitle id="H31C9A6F658BB431A952336ED217C4EFC"><enum>E</enum><header>Dependent care assistance</header>

<section

id="H2FF9D3706CCD467CB99B32C41C3DB016"><enum>20141.</enum><header>Refundability and enhancement of child and dependent care tax credit</header>

<subsection id="H051C36E8518D41A9821E22E9519B91A8"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 21 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H2F4BFE2CC85748B1ADCBCF84D2757775">

<subsection id="H2D9D7AA3A67A41EBB83975080DE50BC9"><enum>(g)</enum><header>Special rules for 2020</header><text display-inline="yes-display-inline">In the case of any taxable year beginning after December 31, 2019, and before January 1, 2021â€"</text>

<paragraph id="H28AFA377BE334AC681FF67F946F0EB8F"><enum>(1)</enum><header>Credit made refundable</header><text display-inline="yes-display-inline">In the case of an individual other than a nonresident alien, the credit allowed under subsection (a) shall be treated as a credit allowed under subpart C (and not allowed under this subpart).</text></paragraph>

<paragraph id="HC49AC339B1E84FA0A2BE119CE3E919F3"><enum>(2)</enum><header>Increase in applicable percentage</header><text display-inline="yes-display-inline">Subsection (a)(2) shall be appliedâ€"</text>

<subparagraph id="H53E0DAE6730C411BBC000E970D8512CD"><enum>(A)</enum><text>by substituting <quote>50 percent</quote> for <quote>35 percent </quote>,
and</text></subparagraph>

<subparagraph id="H71D2CADAB43246BE8F98B5B8CC641CED"><enum>(B)</enum><text>by substituting <quote>\$120,000</quote> for <quote>\$15,000</quote>.</text></subparagraph></paragraph>

<paragraph id="H55DE7E446DD1408FAD2FC0A9BA95C3BB"><enum>(3)</enum><header>Increase in dollar limit on amount creditable</header><text>Subsection (c) shall be appliedâ€"</text>

<subparagraph id="H0CB1048BA1C445EF86A6C29789A89873"><enum>(A)</enum><text>by

substituting <quote>\$6,000</quote> for <quote>\$3,000</quote> in paragraph (1) thereof, and</text></subparagraph>

<subparagraph id="H223FCD04CCBB4EB78FFF759C608EE60B"><enum>(B)</enum><text>by substituting <quote>twice the amount in effect under paragraph (1)</quote> for <quote>\$6,000</quote> in paragraph (2) thereof.</text></subparagraph></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H1F992459A0274ED99C4F7111547F3A76"><enum>(b)</enum><header>Conforming amendment</header><text display-inline="yes-display-inline">Section 1324(b) (2) of title 31, United States Code, is amended by inserting <quote>21 (by reason of subsection (g) thereof),</quote> before <quote>25A</quote>.</text></subsection>

<subsection id="H9E99B497410748D98E3062DAAED96FA8"><enum>(c)</enum><header>Coordination with possession tax systems</header><text display-inline="yes-display-inline">Section 21(g) (1) of the Internal Revenue Code of 1986 (as added by this section) shall not apply to any personâ€</text>

<paragraph id="H42DFB78A88BA42478B4FF294F73365B0"><enum>(1)</enum><text>to whom a credit is allowed against taxes imposed by a possession with a mirror code tax system by reason of the application of section 21 of such Code in such possession for such taxable year, or</text></paragraph>

<paragraph id="H4BE42D5445C246D381B3B9BE2B82AEC6"><enum>(2)</enum><text>to whom a credit would be allowed against taxes imposed by a possession which does not have a mirror code tax system if the provisions of section 21 of such Code had been in effect in such possession for such taxable year.</text></paragraph></subsection>

<subsection id="H2553D19B76D24CF685898A5A92E951AF"><enum>(d)</enum><header>Effective date</header><text>The amendments made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="H5B506668267F47CDAF02F65720A04602" commented="no" display-inline="no-display-inline" section-type="subsequent-section"><enum>20142.</enum><header display-inline="yes-display-inline">Increase in exclusion for employer-provided dependent care assistance</header>

<subsection id="HCB1FAA78DB924562B63A9AC0229B316E" commented="no" display-inline="no-display-inline"><enum>(a)</enum><header display-inline="yes-display-inline">In general</header><text display-inline="yes-display-inline">Section 129(a) (2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HC57C6BC4925448D2BFC5B8BA6818C91C">

<subparagraph id="H6667DD92D04240768B8A011747A78810"><enum>(D)</enum><header>Special rule for 2020</header><text display-inline="yes-display-inline">In the case of any taxable year beginning during 2020, subparagraph (A) shall be applied be substituting <quote>\$10,500 (half such dollar amount</quote> for <quote>\$5,000 (\$2,500</quote>.</text></subparagraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H0319C8A9722B47B1B55907100284B823" commented="no" display-inline="no-display-inline"><enum>(b)</enum><header display-inline="yes-display-inline">Effective date</header><text display-inline="yes-display-inline">The amendment made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection>

<subsection id="H47FB55939312444EB20DF2FC9C8CDCC1" commented="no" display-inline="no-display-inline"><enum>(c)</enum><header>Retroactive plan amendments</header><text>A plan or other arrangement that otherwise satisfies all applicable requirements of sections 106, 125, and 129 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or dependent care flexible spending arrangement merely because such plan or arrangement is amended pursuant to a provision under this section and such amendment is retroactive, ifâ€</text>

<paragraph id="H3AA001018B334632A52F1AC3D0539C71" commented="no" display-inline="no-display-inline"><enum>(1)</enum><text>such amendment is adopted no later than the last

day of the plan year in which the amendment is effective, and</text></paragraph>

<paragraph id="HBCCA69438AB2440B9E7989918DC2A9F6" commented="no" display-inline="no-display-inline"><enum>(2)</enum><text>the plan or arrangement is operated consistent with the terms of such amendment during the period beginning on the effective date of the amendment and ending on the date the amendment is adopted.</text></paragraph></subsection></section></subtitle>

<subtitle id="H9710332BE26A49C0A22539B5805CF036"><enum>F</enum><header>Flexibility for certain employee benefits</header>

<section id="H508EFC93CA034C4E83080052F0549A7E"><enum>20151.</enum><header>Increase in carryover for health flexible spending arrangements</header>

<subsection id="HDEBC16B6A1ED4A8A880DBC8E7EEF7FDE"><enum>(a)</enum><header>In general</header><text>A plan or other arrangement that otherwise satisfies all of the applicable requirements of sections 106 and 125 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or health flexible spending arrangement merely because such plan or arrangement permits participants to carry over an amount not in excess of \$2,750 of unused benefits or contributions remaining in a health flexible spending arrangement from the plan year ending in 2020 to the plan year ending in 2021. </text></subsection>

<subsection id="HC88ECD090A5B48F5AB99D3B1BF5EF519" commented="no" display-inline="no-display-inline"><enum>(b)</enum><header>Definitions</header><text>Any term used in this section which is also used in section 106 or 125 of the Internal Revenue Code of 1986 or the rules or regulations thereunder shall have the same meaning as when used in such section or rules or regulations. </text></subsection></section>

<section id="H4D209A73E9EF43FABFF310B950806898"><enum>20152.</enum><header>Carryover for dependent care flexible spending arrangements</header>

<subsection id="H1FF0ECBF8D5B40C0AAC6BFD3B359D042"><enum>(a)</enum><header>In general</header><text>A plan or other arrangement that otherwise satisfies all applicable requirements of sections 106, 125, and 129 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or dependent care flexible spending arrangement merely because such plan or arrangement permits participants to carry over (under rules similar to the rules applicable to health flexible spending arrangements) an amount, not in excess of the amount in effect under section 129(a)(2)(A) of such Code, of unused benefits or contributions remaining in a dependent care flexible spending arrangement from the plan year ending in 2020 to the plan year ending in 2021. </text></subsection>

<subsection id="H8D0395FFB11243398480872BF85E94FD" commented="no" display-inline="no-display-inline"><enum>(b)</enum><header>Definitions</header><text>Any term used in this section which is also used in section 106, 125, or 129 of the Internal Revenue Code of 1986 or the rules or regulations thereunder shall have the same meaning as when used in such section or rules or regulations.</text></subsection></section>

<section id="H82A0876502C34B1EA7CB26B04AC848FE"><enum>20153.</enum><header>Carryover of paid time off</header>

<subsection id="HA9EFAD0A642345F89D165518FDFC671A"><enum>(a)</enum><header>In general</header><text>A plan that otherwise satisfies all applicable requirements of section 125 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan merely because such plan permits participants to carry over (under rules similar to the rules applicable to health flexible spending arrangements) any amount of paid time off (without limitation) from the plan year ending in 2020 to the plan year ending in 2021. </text></subsection>

<subsection id="H9BC14D98B8044CB8A52BCCD9380A2C62" commented="no" display-inline="no-display-inline"><enum>(b)</enum><header>Definitions</header><text>Any term used in this section which is also used in section 125 of the Internal Revenue Code of 1986 or the rules or regulations thereunder shall have the same meaning as when used in such section or rules or regulations.</text></subsection></section>

<section id="H792CDC34B646482CAB138E7B737227D6"><enum>20154.</enum><header>Change in election amount</header>

<subsection id="H5BDB07E341E64B8AB0064E857ABF3C45"><enum>(a)</enum><header>In general</header><text>A plan or other arrangement that otherwise satisfies all

applicable requirements of sections 106 and 125 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or health flexible spending arrangement merely because such plan or arrangement allows an employee to make, with respect to the remaining portion of a period of coverage within the applicable periodâ€" </text>

<paragraph id="HD4F3E24494894865AB30BD39084FE579"><enum>(1)</enum><text>an election modifying the amount of such employee's contributions to such a health flexible spending arrangement (without regard to any change in status), or</text></paragraph>

<paragraph id="HCD6FFE734D414346BC3F9401D7014B3E"><enum>(2)</enum><text>an election modifying the amount of such employee's elective paid time off.</text></paragraph><continuation-text continuation-text-level="subsection">Any election as modified under paragraph (1) shall not exceed the limitation applicable under section 125(i) for the taxable year.</continuation-text></subsection>

<subsection id="HD810A1ECAFA2A4E2FA99EDC2305ED12FB"><enum>(b)</enum><header>One-time application</header><text>Paragraphs (1) and (2) of subsection (a) shall each apply to only 1 election change described in such paragraph with respect to an employee (in addition to any other election changes during a period of coverage permitted under the plan or arrangement without regard to this section).</text></subsection>

<subsection id="H96A46CD9B5FC43FF8EBB3E4B5DA52895"><enum>(c)</enum><header>Applicable period</header><text>For purposes of this section, the term <term>applicable period</term> means the period beginning on the date of the enactment of this Act and ending on December 31, 2020. </text></subsection>

<subsection id="H9F7A900499724E39896E521A7D63A53F" commented="no" display-inline="no-display-inline"><enum>(d)</enum><header>Definitions</header><text>Any term used in this section which is also used in section 106 or 125 of the Internal Revenue Code of 1986 or the rules or regulations thereunder shall have the same meaning as when used in such section or rules or regulations.</text></subsection></section>

<section id="HB3F101C794064F2E8353E73B5B652C40" section-type="subsequent-section"><enum>20155.</enum><header>Extension of grace periods, etc</header>

<subsection id="HF21ABD4929BF463B9401A71CE12A2692"><enum>(a)</enum><header>In general</header><text>A plan or other arrangement that otherwise satisfies all applicable requirements of sections 106, 125, or 129 of the Internal Revenue Code (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan, health flexible spending arrangement, or dependent care flexible spending arrangement (whichever is applicable) merely because such plan or arrangement extends the grace period for the plan year ending in 2020 to 12 months after the end of such plan year, with respect to unused benefits or contributions remaining in a health flexible spending arrangement or a dependent care flexible spending arrangement.</text></subsection>

<subsection id="H5F856E615ECF4A66A3DFC987CD5C158E"><enum>(b)</enum><header>Post-termination reimbursements from health FSAs</header><text>A plan or other arrangement that otherwise satisfies all applicable requirements of sections 106 and 125 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall not fail to be treated as a cafeteria plan or health flexible spending arrangement merely because such plan or arrangement allows (under rules similar to the rules applicable to dependent care flexible spending arrangements) an employee who ceases participation in the plan during calendar year 2020 to continue to receive reimbursements from unused benefits or contributions through the end of the plan year (including any grace period, taking into account any modification of a grace period permitted under subsection (a)).</text></subsection>

<subsection id="H90969046B7B943098ACE5EA49BA78900" commented="no" display-inline="no-display-inline"><enum>(c)</enum><header>Definitions</header><text>Any term used in this section which is also used in section 106, 125, or 129 of the Internal Revenue Code of 1986 or the rules or regulations thereunder shall have the same meaning as when used in such section or rules or regulations.</text></subsection></section>

<section display-inline="no-display-inline" commented="no" id="H77C81DC56666409484A4902153013918"><enum>20156.</enum><header>Plan amendments</header><text display-inline="no-display-inline">A plan or other arrangement that otherwise satisfies all applicable requirements of sections 106, 125, and 129 of the Internal Revenue Code of 1986 (including any rules or regulations thereunder) shall

not fail to be treated as a cafeteria plan, health flexible spending arrangement, or dependent care flexible spending arrangement merely because such plan or arrangement is amended pursuant to a provision under this subtitle and such amendment is retroactive, ifâ€

<paragraph id="H0438575A04554BB5B41531AA67EE9DBE" commented="no" display-inline="no-display-inline"><enum>(1)</enum><text>such amendment is adopted no later than the last day of the plan year in which the amendment is effective, and</text></paragraph>

<paragraph id="H9750684B1A46423EA49ACE1348371A9B" commented="no" display-inline="no-display-inline"><enum>(2)</enum><text>the plan or arrangement is operated consistent with the terms of such amendment during the period beginning on the effective date of the amendment and ending on the date the amendment is adopted.</text></paragraph></section></subtitle>

<subtitle id="HA7C48642FBF2412CB5933B5186B396A1"><enum>G</enum><header>Deduction of State and local taxes</header>

<section id="HCC3907B5338145B0A02AA215C94E7BEC"><enum>20161.</enum><header>Elimination for 2020 and 2021 of limitation on deduction of State and local taxes</header>

<subsection id="H1D21536C1EB54C2F84B420E2589AAF4F"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 164(b)(6)(B) of the Internal Revenue Code of 1986 is amended by inserting <quote>in the case of a taxable year beginning before January 1, 2020, or after December 31, 2021,</quote> before <quote>the aggregate amount of taxes</quote>.</text></subsection>

<subsection id="HE659E65C9FD34665A64EEDC6D47979DF"><enum>(b)</enum><header>Conforming amendments</header><text>Section 164(b)(6) of the Internal Revenue Code of 1986 is amendedâ€

<paragraph id="H46EE249CA7F34AE5A12C9765AEBD8445" commented="no"><enum>(1)</enum><text>by striking <quote>For purposes of subparagraph (B)</quote> and inserting <quote>For purposes of this section</quote>,</text></paragraph>

<paragraph id="HEA05C97571224C2BBCFDF87076703A96"><enum>(2)</enum><text>by striking <quote>January 1, 2018</quote> and inserting <quote>January 1, 2022</quote>,</text></paragraph>

<paragraph id="H3B4790C3B721414195F0EB1BF8EB1D2A"><enum>(3)</enum><text>by striking <quote>December 31, 2017, shall</quote> and inserting <quote>December 31, 2021, shall</quote>,</text></paragraph>

<paragraph id="HA58954FB023D4B0E8539B554C6E96D17"><enum>(4)</enum><text>by adding at the end the following: <quote>For purposes of this section, in the case of State or local taxes with respect to any real or personal property paid during a taxable year beginning in 2020 or 2021, the Secretary shall prescribe rules which treat all or a portion of such taxes as paid in a taxable year or years other than the taxable year in which actually paid as necessary or appropriate to prevent the avoidance of the limitations of this subsection.</quote>.</text></paragraph></subsection>

<subsection id="HDC25AB6CCE884771A48A7BE63AF5D22B"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall apply to taxes paid or accrued in taxable years beginning after December 31, 2019.</text></subsection></section></subtitle></title>

<title id="HAADE90AE654B4B9AAB8D529FF751548B"><enum>II</enum><header>Additional relief for workers</header>

<subtitle id="HD2D431BA35B24D23BC13BD99652BF6D9"><enum>A</enum><header>Additional relief</header>

<section id="HBD7ADA46C388404785DE4D42F1D22291"><enum>20201.</enum><header>Increase in above-the-line deduction for certain expenses of elementary and secondary school teachers</header>

<subsection id="H36EE327F36D042B68F45784AED5F21B8"><enum>(a)</enum><header>Increase</header><text display-inline="yes-display-inline">Section 62(a)(2)(D) of the Internal Revenue Code of 1986 is amended by striking <quote>\$250</quote> and inserting

<quote>\$500</quote>.</text></subsection>

<subsection id="H750D3D60DDE246608A30ECE779281097"><enum>(b)</enum><header>Conforming amendments</header><text>Section 62(d) (3) of the Internal Revenue Code of 1986 is amendedâ€"</text>

<paragraph id="HAD3EF93296BA4DEDBF68978EC18D4413"><enum>(1)</enum><text>by striking <quote>2015</quote> and inserting <quote>2020</quote>,</text></paragraph>

<paragraph id="H9771C2EFE14E4366A42EC11ECF2D990A"><enum>(2)</enum><text>by striking <quote>\$250</quote> and inserting <quote>\$500</quote>, and</text></paragraph>

<paragraph id="H4D40E8C08EF244BDAE00DE4C0A786C6A"><enum>(3)</enum><text>in subparagraph (B), by striking <quote>2014</quote> and inserting <quote>2019</quote>.</text></paragraph></subsection>

<subsection id="H71680E84228245FCA3CDBA8C635C075B"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="H4899AD51D9CC43B88015C5BE62ED128F"><enum>20202.</enum><header>Above-the-line deduction allowed for certain expenses of first responders</header>

<subsection id="H6BFD5B8AAD284BCFAAA443C568450274"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 62(a) (2) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph: </text>

<quoted-block style="OLC" id="HFD80D49A79064F2AAE9B458C36545147" display-inline="no-display-inline">

<subparagraph id="HC3463C312C8849FBB926A4D0EBB9D2EF"><enum>(F)</enum><header>Certain expenses of first responders</header><text display-inline="yes-display-inline">The deductions allowed by section 162 which consist of expenses, not in excess of \$500, paid or incurred by a first responderâ€"</text>

<clause id="H3A2CECA8BDF44E7D8FDC7220BCD6DB19"><enum>(i)</enum><text>as tuition or fees for the participation of the first responder in professional development courses related to service as a first responder, or</text></clause>

<clause id="H56E20BE634D7435987F2653C0A16A8E4"><enum>(ii)</enum><text>for uniforms used by the first responder in service as a first responder.</text></clause></subparagraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H90D823190F18453D9C073D2422697784"><enum>(b)</enum><header>First responder defined</header><text>Section 62(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph: </text>

<quoted-block style="OLC" id="H8C9523B39B2D4D64B41F6183CCA973BD" display-inline="no-display-inline">

<paragraph id="H7676F2F623DC40829A67799CF5D7C6FD"><enum>(4)</enum><header>First responder</header><text display-inline="yes-display-inline">For purposes of subsection (a) (2) (F), the term <term>first responder</term> means, with respect to any taxable year, any employee who provides at least 1000 hours of service during such taxable year as a law enforcement officer, firefighter, paramedic, or emergency medical technician.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H98FCE149FF0A430280AF21F70C0A8331"><enum>(c)</enum><header>Inflation adjustment</header><text>Section 62(d) (3) of the Internal Revenue Code of 1986, as amended by the preceding provisions of this Act, is further amended by striking <quote>the \$500 amount in subsection (a) (2) (D)</quote> and inserting <quote>the \$500 amount in each of subparagraphs (D) and (F) of subsection (a) (2)</quote>.</text></subsection>

<subsection id="HC7E409A5708B42D3B78C1763D1871E90"><enum>(d)</enum><header>Effective date</header><text>The amendments made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="H3FE06FE703434A0C9B12B3DFF946DFE7"><enum>20203.</enum><header>Temporary

above-the-line deduction for supplies and equipment of first responders and COVIDâ€"19 front line employees</header>

<subsection id="HAEDC781798CF4944829D3F733CA4AFF6"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 62(d) of the Internal Revenue Code of 1986, as amended by the preceding provisions of this Act, is amended by adding at the end of the following new paragraph:</text>

<quoted-block style="OLC" id="H721ED19D43B84CA896704664D7F54344" display-inline="no-display-inline">

<paragraph id="H88A4C103832246B0BF10F76897B9F22B"><enum>(5)</enum><header>Temporary rule for first responders and COVIDâ€"19 front line employees</header>

<subparagraph id="H1A26905101A344B69EB9CD12A5C2C4E2"><enum>(A)</enum><header>In general</header><text>In the case of any taxable year beginning in 2020â€">

<clause id="H79B95CBF1ED041659BCE94D738C4EF56"><enum>(i)</enum><text display-inline="yes-display-inline">subsection (a) (2) (F) (ii) shall be applied by substituting <quote>uniforms, supplies, or equipment</quote> for <quote>uniforms</quote>, and</text></clause>

<clause id="H53C57CBE1ACF4D3CA40CDC9C999CEDF8"><enum>(ii)</enum><text>for purposes of subsection (a) (2) (F), the term <term>first responder</term> shall include any COVIDâ€"19 front line employee.</text></clause></subparagraph>

<subparagraph id="H816F93E0B121419AA25AB57491A2B86B"><enum>(B)</enum><header>COVIDâ€"19 front line employee</header><text display-inline="yes-display-inline">For purposes of this paragraph, the term <term>COVIDâ€"19 front line employee</term> means, with respect to any taxable year, any individual who performs at least 1000 hours of essential work (as defined in the COVIDâ€"19 Heroes Fund Act except without regard to the time period during which such work is performed) during such taxable year as an employee in a trade or business of an employer.</text></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="HDE00B0DD71754BC1BC08979E10B00A72"><enum>(b)</enum><header>Effective date</header><text>The amendment made by this section shall apply to taxable years beginning after December 31, 2019.</text></subsection></section>

<section id="H8B51BC6EE2A244F5A25FA7CA0792C345"><enum>20204.</enum><header>Payroll credit for certain pandemic-related employee benefit expenses paid by employers</header>

<subsection id="HB86DE83C2175421BA2E96B2E9EECBF21"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of an employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to the applicable percentage of the qualified pandemic-related employee benefit expenses paid by such employer with respect to such calendar quarter.</text></subsection>

<subsection id="H9F9151B76E594CF39AA871F98A683A83"><enum>(b)</enum><header>Limitations and refundability</header>

<paragraph id="H7EF9D9EEA0954BD5866F5E6EBDC33CA4"><enum>(1)</enum><header>Dollar limitation per employee</header><text display-inline="yes-display-inline">The qualified pandemic-related employee benefit expenses which may be taken into account under subsection (a) with respect to any employee for any calendar quarter shall not exceed \$5,000.</text></paragraph>

<paragraph id="HE2652FEBABAF4188A4E8B9A9B949BF84"><enum>(2)</enum><header>Credit limited to certain employment taxes</header><text display-inline="yes-display-inline">The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter (reduced by any credits allowed under subsections (e) and (f) of section 3111 of such Code, sections 7001 and 7003 of the Families First Coronavirus Response Act, and section 2301 of the CARES Act, for such quarter) on the wages paid with respect to the employment of all the employees of the employer for such calendar quarter.</text></paragraph>

<paragraph id="HEAD2B6073BD34D35B3436E6FD138D392"><enum>(3)</enum><header>Refundability of excess credit</header>

<subparagraph id="H9465FD68E9944035B88F6A60E48B3911"><enum>(A)</enum><header>In general</header><text>If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of the Internal Revenue Code of 1986.</text></subparagraph>

<subparagraph id="H8CD90947DE244DD895BCA02359E3BF0B"><enum>(B)</enum><header>Treatment of payments</header><text>For purposes of section 1324 of title 31, United States Code, any amounts due to an employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section.</text></subparagraph></paragraph>

<paragraph id="H9C2CF69D47834F0D92D2E1A80C7F2EFB"><enum>(4)</enum><header>Coordination with government grants</header><text>The qualified pandemic-related employee benefit expenses taken into account under this section by any employer shall be reduced by any amounts provided by and Federal, State, or local government for purposes of making or reimbursing such expenses.</text></paragraph></subsection>

<subsection id="H0B9F52C193964320933A66C778BEC711"><enum>(c)</enum><header>Qualified pandemic-related employee benefit expenses</header><text display-inline="yes-display-inline">For purposes of this section, the term <term>qualified pandemic-related employee benefit expenses</term> means any amount paid to or for the benefit of an employee in the employment of the employer ifâ€</text>

<paragraph id="H387B926EB638460EA321CCB5EE932660"><enum>(1)</enum><text>such amount is excludible from the gross income of the employee under section 139 of the Internal Revenue Code of 1986 by reason of being a qualified disaster relief payment described in subsection (b) (1) of such section with respect to a qualified disaster described in subsection (c) (2) of such section which was declared by reason of COVIDâ€19, and</text></paragraph>

<paragraph id="HE1AF09663EE24AB3AFF024CD902B7056"><enum>(2)</enum><text>the employer elects (at such time and in such manner as the Secretary may provide) to treat such amount as a qualified pandemic-related employee benefit expense.</text></paragraph></subsection>

<subsection id="H9B1054FE597645B89234BD5C33EBC8FC"><enum>(d)</enum><header>Applicable percentage</header><text>For purposes of this sectionâ€</text>

<paragraph id="H58DD6F0860224769B56CEE73A1F92BB"><enum>(1)</enum><header>In general</header><text>The term <term>applicable percentage</term> meansâ€</text>

<subparagraph id="H0D9D5C7255994A62A98AC0C47E57EB2F"><enum>(A)</enum><text display-inline="yes-display-inline">50 percent, in the case of qualified pandemic-related employee benefit expenses paid with respect to an essential employee, and</text></subparagraph>

<subparagraph id="HC182DF6DA4844462B415B9E23775D22F"><enum>(B)</enum><text>30 percent, in any other case.</text></subparagraph></paragraph>

<paragraph id="H30819EDB82234D6F847656FE7882DAD7"><enum>(2)</enum><header>Essential employee</header><text display-inline="yes-display-inline">The term <term>essential employee</term> means, with respect to any employer for any calendar quarter, any employee of such employer if a substantial portion of the services performed by such employee for such employer during such calendar quarter are essential work (as defined in the COVIDâ€19 Heroes Fund Act except without regard to the time period during which such work is performed).</text></paragraph></subsection>

<subsection id="H6D65F45BE5044F64A50C5B990E4B05C1" commented="no"><enum>(e)</enum><header>Special rules; other definitions</header>

<paragraph id="H45B05FD1456D4C7184EBB82D1D391A5D"><enum>(1)</enum><header>Application of certain non-discrimination rules</header><text>No credit shall be allowed under this section to any employer for any calendar quarter if qualified pandemic-related employee benefit expenses are provided by such employer to employees for such calendar quarter in a manner which discriminates in favor of highly compensated individuals (within the meaning of section 125) as to eligibility for, or the amount of, such benefit expenses. An employer may elect with respect to any calendar quarter to apply this paragraph separately with respect to essential employees and with respect to all other employees.</text></paragraph>

<paragraph id="H4C0A2ED6BE02473292D82E12025637D4" commented="no"><enum>(2)</enum><header>Denial of double benefit</header><text display-inline="yes-display-inline">For purposes of chapter 1 of such Code, no deduction or credit (other than the credit allowed under this section) shall be allowed for so much of qualified pandemic-related employee benefit expenses as is equal to the credit allowed under this section.</text></paragraph>

<paragraph id="H63B89C303A5A4F1089394FC48A5C25C9"><enum>(3)</enum><header>Third party payors</header><text>Any credit allowed under this section shall be treated as a credit described in section 3511(d)(2) of such Code.</text></paragraph>

<paragraph id="H1DDBC489827E4267905D1CD2DE1E0A53"><enum>(4)</enum><header>Applicable employment taxes</header><text>For purposes of this section, the term <term>applicable employment taxes</term> means the following:</text>

<subparagraph id="HCDBF591C5CBC4883AE4F7B2E53C45AE7"><enum>(A)</enum><text>The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986.</text></subparagraph>

<subparagraph id="H3C127AA972D44FDBACD06250643B3C16"><enum>(B)</enum><text>So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.</text></subparagraph></paragraph>

<paragraph id="HD990A0C8972C4D2AB7AC444EA01AE53A"><enum>(5)</enum><header>Secretary</header><text>For purposes of this section, the term <term>Secretary</term> means the Secretary of the Treasury or the Secretary's delegate.</text></paragraph>

<paragraph id="H3DA0754E9B7E436DA5FAFF2F35523235"><enum>(6)</enum><header>Certain terms</header>

<subparagraph id="HD349B101A42745FFBFB29F6CB7FE6F35"><enum>(A)</enum><header>In general</header><text>Any term used in this section which is also used in chapter 21 or 22 of such Code shall have the same meaning as when used in such chapter (as the case may be).</text></subparagraph>

<subparagraph id="H478EC03BD30F47B5B9A0CB1951052324"><enum>(B)</enum><header>Certain provisions not taken into account except for purposes of limiting credit to employment taxes</header><text>For purposes of subparagraph (A) (other than with respect to subsection (b)(2)), section 3121(b) of such Code shall be applied without regard to paragraphs (1), (5), (6), (7), (8), (10), (13), (18), (19), and (22) thereof (except with respect to services performed in a penal institution by an inmate thereof) and section 3231(e)(1) shall be applied without regard to the sentence that begins <quote>Such term does not include remuneration</quote>.</text></subparagraph></paragraph></subsection>

<subsection id="HDA3424C0018041D1AD7704965B06A696"><enum>(f)</enum><header>Certain governmental employers</header>

<paragraph id="H694B78B7B30C49CFA6C658E4E7BB09CB"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">The credit under this section shall not be allowed to the Federal Government or any agency or instrumentality thereof.</text></paragraph>

<paragraph id="H0723E7B7C82C4B6B85BA9E62EC6550E6"><enum>(2)</enum><header>Exception</header><text>Paragraph (1) shall not apply to any organization described in section 501(c)(1) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.</text></paragraph></subsection>

<subsection id="H0082DD33DC584783B603BA5505740F65"><enum>(g)</enum><header>Treatment of deposits</header><text display-inline="yes-display-inline">The Secretary shall waive any penalty under section 6656 of such Code for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.</text></subsection>

<subsection id="HA9B62D7D9B8A40B3B01025CDA1663623"><enum>(h)</enum><header>Regulations</header><text display-inline="yes-display-inline">The Secretary shall prescribe such regulations or other guidance as may be necessary to carry out the purposes of this section, including regulations or other guidance</text>

<paragraph id="HB103DF9F0D8047F9B72918F5CE63B4E5"><enum>(1)</enum><text display-inline="yes-display-inline">to allow the advance payment of the credit determined under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,</text></paragraph>

<paragraph id="HD05580EDD7134F1C90F28DAA6759B702"><enum>(2)</enum><text display-inline="yes-display-inline">to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year,</text></paragraph>

<paragraph id="H769B34B1382448009011D442D151F4C1" commented="no"><enum>(3)</enum><text>for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a), and</text></paragraph>

<paragraph id="HBAB4806D50EC43E09888C9B1C37117ED"><enum>(4)</enum><text display-inline="yes-display-inline">with respect to the application of the credit to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504 of such Code), including to allow such payors to submit documentation necessary to substantiate eligibility for, and the amount of, the credit allowed under this section.</text></paragraph></subsection>

<subsection id="H258E0AF0E03A44B18C84E984F767C2B0" commented="no"><enum>(i)</enum><header>Application of section</header><text display-inline="yes-display-inline">This section shall apply only to qualified pandemic-related employee benefit expenses paid after March 12, 2020, and before January 1, 2021.</text></subsection>

<subsection id="H195AF5E393B64364A23F62715691D044"><enum>(j)</enum><header>Transfers to certain trust funds</header><text display-inline="yes-display-inline">There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231nâ€"1(a)) amounts equal to the reduction in revenues to the Treasury by reason of this section (without regard to this subsection). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund or Account had this section not been enacted.</text></subsection></section></subtitle>

<subtitle id="HF98865BF7DE2413B8E829EBE638A1BB2"><enum>B</enum><header>Tax credits to prevent business interruption</header>

<section id="H263AEA1A0ADE4DB5B75C52B73D05BCA5"><enum>20211.</enum><header>Improvements to employee retention credit</header>

<subsection id="H08CF97CE3F9E408CA8E31F7086B353C7"><enum>(a)</enum><header>Increase in credit percentage</header><text display-inline="yes-display-inline">Section 2301(a) of the CARES Act is amended by striking <quote>50 percent</quote> and inserting <quote>80 percent</quote>.</text></subsection>

<subsection id="H5B0E73654063456B9D0DE89C0F3FE81E"><enum>(b)</enum><header>Increase in per employee limitation</header><text>Section 2301(b) (1) of the CARES Act is amended by striking <quote>for all calendar quarters shall not exceed \$10,000.</quote> and inserting </text>

<quoted-block style="OLC" id="HA6C8BD77BDD74CD98FCC92C6E4FF0E7B" display-inline="yes-display-inline"><text display-inline="yes-display-inline">shall not exceedâ€"€"</text>

<subparagraph id="HB017D9CD68F84ABAADFA12663CA09DDD"><enum>(A)</enum><text display-inline="yes-display-inline">\$15,000 in any calendar quarter, and</text></subparagraph>

<subparagraph id="H1EFB8CB331B5486AAA967A0AFCA5120C"><enum>(B)</enum><text>\$45,000 in the aggregate for all calendar quarters.</text></subparagraph><after-quoted-block></after-quoted-block></subsection>

<subsection id="H701156E31277403AABF4A773D16FE781"><enum>(c)</enum><header>Modification of threshold for treatment as a large employer</header>

<paragraph id="HF52C07B194EE4BE09A2C15575C928B1E"><enum>(1)</enum><header>In

general</header><text>Section 2301(c) (3) (A) of the CARES Act is amendedâ€" </text>

<subparagraph id="HC4949F36B74249268D615BB9428C7BD5"><enum>(A)</enum><text>by striking <quote>for which the average number of full-time employees (within the meaning of section 4980H of the Internal Revenue Code of 1986) employed by such eligible employer during 2019 was greater than 100</quote> in clause (i) and inserting <quote>which is a large employer</quote>, and</text></subparagraph>

<subparagraph id="HA50200A1127F4582B9794199BE3D0575"><enum>(B)</enum><text>by striking <quote>for which the average number of full-time employees (within the meaning of section 4980H of the Internal Revenue Code of 1986) employed by such eligible employer during 2019 was not greater than 100</quote> in clause (ii) and inserting <quote>which is not a large employer</quote>.</text></subparagraph></paragraph>

<paragraph id="H10CA296433644625B10BD72A4746A8B4"><enum>(2)</enum><header>Large employer defined</header><text>Section 2301(c) of the CARES Act is amended by redesignating paragraph (6) as paragraph (7) and by inserting after paragraph (5) the following new paragraph:</text>

<quoted-block style="OLC" id="H67B8A22070CA4BDD8DC916D605011419" display-inline="no-display-inline">

<paragraph id="H404660FEC4E646A0A8CA12DEE45FD155"><enum>(6)</enum><header>Large employer</header><text display-inline="yes-display-inline">The term <term>large employer</term> means any eligible employer ifâ€" </text>

<subparagraph id="H19C31FFD52544E0A8587AD2149FA34F2"><enum>(A)</enum><text display-inline="yes-display-inline">the average number of full-time employees (as determined for purposes of determining whether an employer is an applicable large employer for purposes of section 4980H(c) (2) of the Internal Revenue Code of 1986) employed by such eligible employer during calendar year 2019 was greater than 1,500, and</text></subparagraph>

<subparagraph id="H96A789F9D13B435781CA949E85839608"><enum>(B)</enum><text>the gross receipts (within the meaning of section 448(c) of the Internal Revenue Code of 1986) of such eligible employer during calendar year 2019 was greater than \$41,500,000.</text></subparagraph></paragraph><after-quoted-block></after-quoted-block></subsubsection>

<subsection id="H78369EF3F02841C492544544F41F9302"><enum>(d)</enum><header>Phase-in of eligibility based on reduction in gross receipts</header>

<paragraph id="HB5F22FF87A5D49FFB4416303369EB935"><enum>(1)</enum><header>Decrease of reduction in gross receipts necessary to qualify for credit</header><text>Section 2301(c) (2) (B) of the CARES Act is amendedâ€" </text>

<subparagraph id="H00F4745372494F6D89631A0D15E33605"><enum>(A)</enum><text>by striking <quote>50 percent</quote> in clause (i) and inserting <quote>90 percent</quote>, and</text></subparagraph>

<subparagraph id="HE83AFDD0D1254126A0180958B12248FE"><enum>(B)</enum><text>by striking <quote>80 percent</quote> in clause (ii) and inserting <quote>90 percent</quote>.</text></subparagraph></paragraph>

<paragraph id="H5534C25E71A44934B86C4DCE94894E72"><enum>(2)</enum><header>Phase-in of credit if reduction in gross receipts is less than 50 percent</header><text>Section 2301(c) (2) of the CARES Act is amended by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" id="H32CEBD6562A34E9C94E0237B94E9999D" display-inline="no-display-inline">

<subparagraph id="H6FA699F73B8F4F559A6E1728A4B4660A"><enum>(D)</enum><header>Phase-in of credit where business not suspended and reduction in gross receipts less than 50 percent</header>

<clause id="HD01992E2A94444D6BF7CE7C8178E0CC9"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of any calendar quarter with respect to which an eligible employer would not be an eligible employer if subparagraph (B) (i) were applied by substituting <quote>50 percent</quote> for <quote>90 percent</quote>, the amount of the credit allowed under subsection (a) shall

be reduced by the amount which bears the same ratio to the amount of such credit (determined without regard to this subparagraph) asâ€

(I) the excess gross receipts percentage point amount, bears to

(II) 40 percentage points.

(ii) **Excess gross receipts percentage point amount** For purposes of this subparagraph, the term **excess gross receipts percentage point amount** means, with respect to any calendar quarter, the excess ofâ€

(I) the lowest of the gross receipts percentage point amounts determined with respect to any calendar quarter during the period ending with such calendar quarter and beginning with the first calendar quarter during the period described in subparagraph (B), over

(II) 50 percentage points.

(iii) **Gross receipts percentage point amounts** For purposes of this subparagraph, the term **gross receipts percentage point amount** means, with respect to any calendar quarter, the percentage (expressed as a number of percentage points) obtained by dividingâ€

(I) the gross receipts (within the meaning of subparagraph (B)) for such calendar quarter, by

(II) the gross receipts for the same calendar quarter in calendar year 2019.

(3) **Gross receipts of tax-exempt organizations** Section 2301(c) (2) (C) of the CARES Act is amendedâ€

(A) by striking **of such Code, clauses (i) and (ii) (I)** and inserting

of such Codeâ€

(i) clauses (i) and (ii) (I)

(B) by striking the period at the end and inserting **, and**, and

(C) by adding at the end the following new clause:

any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033 of such Code.

(ii) any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033 of such Code.

(e) **Modification of treatment of health plan expenses**

(1) **In general** Section 2301(c) (5) of the

CARES Act is amended to read as follows:</text>

<quoted-block style="OLC" id="HC6D264440E2E49029AD771187B37F9E0" display-inline="no-display-inline">

<paragraph id="H787B7DB1CC9B477DA7A53ADB8A9F160A"><enum>(5)</enum><header>Wages</header>

<subparagraph id="HDE48888953DB42CBB8A687B43461DF12"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>wages</term> means wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) and compensation (as defined in section 3231(e) of such Code).</text></subparagraph>

<subparagraph id="H9F291939EF274F4999D88552F50C159B" display-inline="no-display-inline"><enum>(B)</enum><header>Allowance for certain health plan expenses</header>

<clause display-inline="no-display-inline" id="H976BE448F4134035978A7B284D019F51"><enum>(i)</enum><header>In general</header><text>Such term shall include amounts paid or incurred by the eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Internal Revenue Code of 1986), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a) of such Code.</text></clause>

<clause display-inline="no-display-inline" id="HD523280121B44FFC9F493719481EB9D0"><enum>(ii)</enum><header>Allocation rules</header><text display-inline="yes-display-inline">For purposes of this section, amounts treated as wages under clause (i) shall be treated as paid with respect to any employee (and with respect to any period) to the extent that such amounts are properly allocable to such employee (and to such period) in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among periods of coverage.</text></clause></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="HE31B3FD40C6C43759850151A77BB6C93"><enum>(2)</enum><header>Conforming amendment</header><text display-inline="yes-display-inline">Section 2301(c)(3) of the CARES Act is amended by striking subparagraph (C).</text></paragraph></subsection>

<subsection id="HD8147302E5754DFB89885FDB94FBDF62"><enum>(f)</enum><header>Qualified wages permitted to include amounts for tip replacement</header>

<paragraph id="H21117D6470A649E59879C01B810F8619"><enum>(1)</enum><header>In general</header><text>Section 2301(c)(3)(B) of the CARES Act is amended by inserting <quote>(including tips which would have been deemed to be paid by the employer under section 3121(q))</quote> after <quote>would have been paid</quote>.</text></paragraph>

<paragraph id="HB11BCFC39020468EB68E175A52DCD52E"><enum>(2)</enum><header>Conforming amendment</header><text>Section 2301(h)(2) of the CARES Act is amended by inserting <quote>45B or</quote> before <quote>45S</quote>.</text></paragraph></subsection>

<subsection id="HDA2E6C06698D451D8FB11D1B235C4C64"><enum>(g)</enum><header>Certain governmental employers eligible for credit</header>

<paragraph id="H059F319E1F2741A8965968336805245B"><enum>(1)</enum><header>In general</header><text>Section 2301(f) of the CARES Act is amended to read as follows:</text>

<quoted-block style="OLC" id="H08B9FB7999F640CE84B6D133F1E20C8E" display-inline="no-display-inline">

<subsection id="H93D78B5F3F9849D4B268157268005921"><enum>(f)</enum><header>Certain governmental employers</header>

<paragraph id="H58D595F3E30B4DBE89C6FE09554D2CF3"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">The credit under this section shall not be allowed to the Federal Government or any agency or instrumentality thereof.</text></paragraph>

<paragraph id="H4C913A3FD4C64030B1BDF47B17F8B6E"><enum>(2)</enum><header>Exception</header><text>Paragraph (1) shall not apply to any organization described in section 501(c)(1) of the

Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.</text></paragraph>

<paragraph id="H8675B17E26774730B7ACE2C9F61BB1B0"><enum>(3)</enum><header>Special rules</header><text display-inline="yes-display-inline">In the case of any State government, Indian tribal government, or any agency, instrumentality, or political subdivision of the foregoingâ€"</text>

<subparagraph id="H36B1ECBE465E4BEB968EC73FAD1B463D"><enum>(A)</enum><text display-inline="yes-display-inline">clauses (i) and (ii) (I) of subsection (c) (2) (A) shall apply to all operations of such entity, and</text></subparagraph>

<subparagraph id="H1C1F11D7D69844C2A006DCF3696C9D0F"><enum>(B)</enum><text>subclause (II) of subsection (c) (2) (A) (ii) shall not apply.</text></subparagraph></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="HF29510AF10F84D5B906AC054274ADE27"><enum>(2)</enum><header>Coordination with application of certain definitions</header>

<subparagraph id="H35E4FE20B40244C88F80446903163744"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">Section 2301(c) (5) (A) of the CARES Act, as amended by the preceding provisions of this Act, is amended by adding at the end the following: <quote>For purposes of the preceding sentence (other than for purposes of subsection (b) (2)), wages as defined in section 3121(a) of the Internal Revenue Code of 1986 shall be determined without regard to paragraphs (1), (5), (6), (7), (8), (10), (13), (18), (19), and (22) of section 3212(b) of such Code (except with respect to services performed in a penal institution by an inmate thereof).</quote>.</text></subparagraph>

<subparagraph id="H3B87E6B040A4461DA46E4E7EFCA2ACB5"><enum>(B)</enum><header>Conforming amendments</header><text display-inline="yes-display-inline">Sections 2301(c) (6) of the CARES Act is amended by striking <quote>Any term</quote> and inserting <quote>Except as otherwise provided in this section, any term</quote>.</text></subparagraph></paragraph></subsection>

<subsection id="HBADFA540DD524D8E917D001AA282F204"><enum>(h)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in section 2301 of the CARES Act.</text></subsection></section>

<section id="H2E2531DB389442B595841453925FA845"><enum>20212.</enum><header>Payroll credit for certain fixed expenses of employers subject to closure by reason of COVIDâ€"19</header>

<subsection id="H8C07BDF115EA4197BCEA2CF9EDC36F17"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of an eligible employer, there shall be allowed as a credit against applicable employment taxes for each calendar quarter an amount equal to 50 percent of the qualified fixed expenses paid or incurred by such employer during such calendar quarter.</text></subsection>

<subsection id="H12C585DE8D444B189441411A9FFCF315"><enum>(b)</enum><header>Limitations and refundability</header>

<paragraph id="H9B7EDEC11F57430189E150C2C7FAE493"><enum>(1)</enum><header>Limitation</header><text display-inline="yes-display-inline">The qualified fixed expenses which may be taken into account under subsection (a) by any eligible employer for any calendar quarter shall not exceed the least ofâ€"</text>

<subparagraph id="H2806FD4BC84246A8936EDE4F405468E9"><enum>(A)</enum><text>the qualified fixed expenses paid by the eligible employer in the same calendar quarter of calendar year 2019,</text></subparagraph>

<subparagraph id="H8419EFD9E7E24773980C12FC1D22E716"><enum>(B)</enum><text>\$50,000, or</text></subparagraph>

<subparagraph id="H00874A799FAB4C5F8A8433AECC4E4829"><enum>(C)</enum><text>the greater ofâ€"</text>

<clause id="H14512F66857D47138AE619F506BDB909"><enum>(i)</enum><text>25 percent of the

wages paid with respect to the employment of all the employees of the eligible employer for such calendar quarter, or</text></clause>

<clause id="H7A5C8E449F154F30A83FF2B0B9C661C6"><enum>(ii)</enum><text>6.25 percent of the gross receipts of the eligible employer for calendar year 2019.</text></clause></subparagraph></paragraph>

<paragraph id="HB5079AB46D734042A8ADF30BF4D41DD2"><enum>(2)</enum><header>Credit limited to certain employment taxes</header><text display-inline="yes-display-inline">The credit allowed by subsection (a) with respect to any calendar quarter shall not exceed the applicable employment taxes for such calendar quarter (reduced by any credits allowed under subsections (e) and (f) of section 3111 of such Code, sections 7001 and 7003 of the Families First Coronavirus Response Act, section 2301 of the CARES Act, and section 20204 of this division, for such quarter) on the wages paid with respect to the employment of all the employees of the eligible employer for such calendar quarter.</text></paragraph>

<paragraph id="HB9E707F6838B4A52BB157116EF777A63"><enum>(3)</enum><header>Refundability of excess credit</header>

<subparagraph id="H962BCF7A4B2C455A9C53659C9B17EFFB"><enum>(A)</enum><header>In general</header><text>If the amount of the credit under subsection (a) exceeds the limitation of paragraph (2) for any calendar quarter, such excess shall be treated as an overpayment that shall be refunded under sections 6402(a) and 6413(b) of the Internal Revenue Code of 1986.</text></subparagraph>

<subparagraph id="H3BFA0A5A562845A3A2EA7EF78217BBD9"><enum>(B)</enum><header>Treatment of payments</header><text>For purposes of section 1324 of title 31, United States Code, any amounts due to an employer under this paragraph shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section.</text></subparagraph></paragraph></subsection>

<subsection id="H3A0436601C0344EA8D2D0FAA33624BD7"><enum>(c)</enum><header>Definitions</header><text display-inline="yes-display-inline">For purposes of this sectionâ€" </text>

<paragraph id="H1C749CA343054C098D0C2C58B0853007"><enum>(1)</enum><header>Applicable employment taxes</header><text>The term <term>applicable employment taxes</term> means the following:</text>

<subparagraph id="HB901A7EFB74F446183B938AACA816872"><enum>(A)</enum><text>The taxes imposed under section 3111(a) of the Internal Revenue Code of 1986.</text></subparagraph>

<subparagraph id="H6E088ED0A1374723AC8EDD04CF455FE9"><enum>(B)</enum><text>So much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(a) of such Code.</text></subparagraph></paragraph>

<paragraph id="HFD7A5E0D398B4DA9AAC69F5C4E61289D"><enum>(2)</enum><header>Eligible employer</header>

<subparagraph id="H7ABCA8A4D2FD463EB08EF44F9B9F1F69"><enum>(A)</enum><header>In general</header><text>The term <term>eligible employer</term> means any employerâ€" </text>

<clause id="HAA367783D7D942549B3834F338ED9550"><enum>(i)</enum><text>which was carrying on a trade or business during calendar year 2020,</text></clause>

<clause id="HB65A7EAECCD14A94811DC450E4862640"><enum>(ii)</enum><text>which had eitherâ€" </text>

<subclause id="H66F3F661C53244A3B0F4E1C56C523AD1"><enum>(I)</enum><text display-inline="yes-display-inline">not more than 1,500 full-time equivalent employees (as determined for purposes of determining whether an employer is an applicable large employer for purposes of section 4980H(c) (2) of the Internal Revenue Code of 1986) for calendar year 2019, or</text></subclause>

<subclause id="H54B40366A56F4EB9A198CC73CFFAC704"><enum>(II)</enum><text>not more than \$41,500,000 of gross receipts in the last taxable year ending in 2019, and</text></subclause></clause>

<clause id="H31D95212ABDE40708930272970340EC4"><enum>(iii)</enum><text display-

inline="yes-display-inline">with respect to any calendar quarter, for whichâ€" </text>

<subclause id="H4FA89EDDBA6B4185A07B703DBC1CAF2C"><enum>(I)</enum><text>the operation of the trade or business described in clause (i) is fully or partially suspended during the calendar quarter due to orders from an appropriate governmental authority limiting commerce, travel, or group meetings (for commercial, social, religious, or other purposes) due to the coronavirus disease 2019 (COVIDâ€"19), or</text></subclause>

<subclause id="HEB47D6AA0D0D46219C2FB4A732FDCF60"><enum>(II)</enum><text>such calendar quarter is within the period described in subparagraph (B).</text></subclause></clause></subparagraph>

<subparagraph id="H521700B9100A4F70900AD456BDBB1D73"><enum>(B)</enum><header>Significant decline in gross receipts</header><text>The period described in this subparagraph is the periodâ€"</text>

<clause id="H4E0C0A212A914C90B15F53460F8B74FC"><enum>(i)</enum><text>beginning with the first calendar quarter beginning after December 31, 2019, for which gross receipts (within the meaning of section 448(c) of the Internal Revenue Code of 1986) for the calendar quarter are less than 90 percent of gross receipts for the same calendar quarter in the prior year, and</text></clause>

<clause id="H384594ED844B468C84A15C3158D80C24"><enum>(ii)</enum><text>ending with the calendar quarter following the first calendar quarter beginning after a calendar quarter described in clause (i) for which gross receipts of such employer are greater than 90 percent of gross receipts for the same calendar quarter in the prior year.</text></clause></subparagraph>

<subparagraph id="H986884F2920C44D7BB9240C04056BF1A"><enum>(C)</enum><header>Tax-exempt organizations</header><text>In the case of an organization which is described in section 501(c) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Codeâ€"</text>

<clause id="H1077431CBB204B098B542C9567C3A64E"><enum>(i)</enum><text>clauses (i) and (iii)(I) of subparagraph (A) shall apply to all operations of such organization, and</text></clause>

<clause id="H5C28E86660704602AABBD8EA4002DBDA"><enum>(ii)</enum><text>any reference in this section to gross receipts shall be treated as a reference to gross receipts within the meaning of section 6033 of the Internal Revenue Code of 1986.</text></clause></subparagraph>

<subparagraph id="H31B318F72FC84EBF85A6360E815CE78A"><enum>(D)</enum><header>Phase-in of credit where business not suspended and reduction in gross receipts less than 50 percent</header>

<clause id="H3E31000AF2644F77A502242F66C376EC"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of any calendar quarter with respect to which an eligible employer would not be an eligible employer if subparagraph (B)(i) were applied by substituting <quote>50 percent</quote> for <quote>90 percent</quote>, the amount of the credit allowed under subsection (a) shall be reduced by the amount which bears the same ratio to the amount of such credit (determined without regard to this subparagraph) asâ€"</text>

<subclause id="H44676CFB23A4422AA1C8C23DCD6FFC21"><enum>(I)</enum><text>the excess gross receipts percentage point amount, bears to</text></subclause>

<subclause id="H3F28DA4E8F2F41209438801A3CED0441"><enum>(II)</enum><text display-inline="yes-display-inline">40 percentage points.</text></subclause></clause>

<clause id="HD86EF3DA95B541C686454404392957B1"><enum>(ii)</enum><header>Excess gross receipts percentage point amount</header><text>For purposes of this subparagraph, the term <term>excess gross receipts percentage point amount</term> means, with respect to any calendar quarter, the excess ofâ€"</text>

<subclause id="H7D34DD2ADDB34BD19CCD634B1161F955"><enum>(I)</enum><text>the lowest of the gross receipts percentage point amounts determined with respect to any calendar quarter during the period ending with such calendar quarter and beginning with the first calendar quarter during the period described in subparagraph (B), over</text></subclause>

<subclause id="H4021AF1C9C4041ACAB05A647FB919BB9"><enum>(II)</enum><text>50 percentage points.</text></subclause></clause>

<clause id="HFD483652E15A4C609699AB8347BC67B3"><enum>(iii)</enum><header>Gross receipts percentage point amounts</header><text>For purposes of this subparagraph, the term <term>gross receipts percentage point amount</term> means, with respect to any calendar quarter, the percentage (expressed as a number of percentage points) obtained by dividing–</text>

<subclause id="H9079C8FC76BB4AC3B0739F65D4263056"><enum>(I)</enum><text>the gross receipts (within the meaning of subparagraph (B)) for such calendar quarter, by</text></subclause>

<subclause id="H95A35DE4190749F4833877D801238DCB"><enum>(II)</enum><text>the gross receipts for the same calendar quarter in calendar year 2019.</text></subclause></clause></subparagraph></paragraph>

<paragraph id="HB0014476B8464FDD92027910FDFAA99F"><enum>(3)</enum><header>Qualified fixed expenses</header>

<subparagraph id="HA3DD2E294FA143519D7483AD4A91C557"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>qualified fixed expenses</term> means the payment or accrual, in the ordinary course of the eligible employer–s trade or business, of any covered mortgage obligation, covered rent obligation, or covered utility payment. Such term shall not include the prepayment of any obligation for a period in excess of a month unless the payment for such period is customarily due in advance.</text></subparagraph>

<subparagraph id="H8F5417F3A28948C09F854D2E6D244F51"><enum>(B)</enum><header>Application of definitions</header><text>The terms <term>covered mortgage obligation</term>, <term>covered rent obligation</term>, and <term>covered utility payment</term> shall each have the same meaning as when used in section 1106 of the CARES Act.</text></subparagraph></paragraph>

<paragraph id="H6E64F4D848CB417C9C655339531E0078"><enum>(4)</enum><header>Secretary</header><text>The term <term>Secretary</term> means the Secretary of the Treasury or the Secretary–s delegate.</text></paragraph>

<paragraph id="H263EF0EB93414E4A88F6F4F6D1CCE9BD"><enum>(5)</enum><header>Wages</header>

<subparagraph id="H206D8F35ACC54665A30B9BA1BF690DF9"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The term <term>wages</term> means wages (as defined in section 3121(a) of the Internal Revenue Code of 1986) and compensation (as defined in section 3231(e) of such Code). For purposes of the preceding sentence (other than for purposes of subsection (b)(2)), wages as defined in section 3121(a) of such Code shall be determined without regard to paragraphs (1), (8), (10), (13), (18), (19), and (22) of section 3121(b) of such Code.</text></subparagraph>

<subparagraph id="H87008C5889BE477EB2366F336646B294" display-inline="no-display-inline"><enum>(B)</enum><header>Allowance for certain health plan expenses</header>

<clause display-inline="no-display-inline" id="H36868AB4D7EA407494887AD7DA692916"><enum>(i)</enum><header>In general</header><text>Such term shall include amounts paid or incurred by the eligible employer to provide and maintain a group health plan (as defined in section 5000(b)(1) of the Internal Revenue Code of 1986), but only to the extent that such amounts are excluded from the gross income of employees by reason of section 106(a) of such Code.</text></clause>

<clause display-inline="no-display-inline" id="HB79D3BE946A042FF80AB2B1CB854CBFE"><enum>(ii)</enum><header>Allocation rules</header><text display-inline="yes-display-inline">For purposes of this section, amounts treated as wages under clause (i) shall be treated as paid with respect to any employee (and with respect to any period) to the extent that such amounts are properly allocable to such employee (and to such period) in such manner as the Secretary may prescribe. Except as otherwise provided by the Secretary, such allocation shall be treated as properly made if made on the basis of being pro rata among periods of

coverage.</text></clause></subparagraph></paragraph>

<paragraph

id="H45130B071BAC495D9A16D9DF3FF21A81"><enum>(6)</enum><header>Employer</header><text display-inline="yes-display-inline">The term <term>employer</term> means any employer (as defined in section 3401(d) of such Code) of at least one employee on any day in calendar year 2020. </text></paragraph>

<paragraph id="HE3073368A9FC4FE48502C3C69D07DD67"><enum>(7)</enum><header>Other terms</header><text>Except as otherwise provided in this section, any term used in this section which is also used in chapter 21 or 22 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.</text></paragraph></subsection>

<subsection display-inline="no-display-inline" id="H6F19EA9FD0BD42CDBD9040D269109EB2"><enum>(d)</enum><header>Aggregation rule</header><text>All persons treated as a single employer under subsection (a) or (b) of section 52 of the Internal Revenue Code of 1986, or subsection (m) or (o) of section 414 of such Code, shall be treated as one employer for purposes of this section.</text></subsection>

<subsection id="H1F7F7BF5D4984F7AA48F3C24463B840F" commented="no"><enum>(e)</enum><header>Denial of double benefit</header><text display-inline="yes-display-inline">For purposes of chapter 1 of such Code, the gross income of any eligible employer, for the taxable year which includes the last day of any calendar quarter with respect to which a credit is allowed under this section, shall be increased by the amount of such credit.</text></subsection>

<subsection id="H31F22DA587F94F838EDBECA51E198009"><enum>(f)</enum><header>Certain governmental employers</header>

<paragraph id="H74AE15C71E524127B1C3BD0D7954EBA9"><enum>(1)</enum><header>In general</header><text>The credit under this section shall not be allowed to the Federal Government, the government of any State, of the District of Columbia, or of any possession of the United States, any tribal government, or any political subdivision, agency, or instrumentality of any of the foregoing.</text></paragraph>

<paragraph id="H72802C41D37B46C48A166800995C6067" commented="no"><enum>(2)</enum><header>Exception</header><text>Paragraph (1) shall not apply to any organization described in section 501(c)(1) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.</text></paragraph></subsection>

<subsection id="H3172C9B5D08C4365A532C71201DA6362"><enum>(g)</enum><header>Election not to have section apply</header><text>This section shall not apply with respect to any eligible employer for any calendar quarter if such employer elects (at such time and in such manner as the Secretary may prescribe) not to have this section apply.</text></subsection>

<subsection id="H7A250DC43E004A789B7008988EE3644D"><enum>(h)</enum><header>Transfers to certain trust funds</header><text display-inline="yes-display-inline">There are hereby appropriated to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) and the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231nâ€"1(a)) amounts equal to the reduction in revenues to the Treasury by reason of this section (without regard to this subsection). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund or Account had this section not been enacted.</text></subsection>

<subsection id="H35CA22E77AB44C3CA86FFF8746B05E06"><enum>(i)</enum><header>Treatment of deposits</header><text display-inline="yes-display-inline">The Secretary shall waive any penalty under section 6656 of such Code for any failure to make a deposit of applicable employment taxes if the Secretary determines that such failure was due to the anticipation of the credit allowed under this section.</text></subsection>

<subsection id="HDF6E8166D932486E8769842246CF28CC"><enum>(j)</enum><header>Third party payors</header><text>Any credit allowed under this section shall be treated as a credit described in section 3511(d)(2) of such Code.</text></subsection>

<subsection id="H4AFA8B71996448A388C9CBBFFBD9D8D0"><enum>(k)</enum><header>Regulations and guidance</header><text display-inline="yes-display-inline">The Secretary shall issue such forms, instructions, regulations, and guidance as are necessaryâ€" </text>

<paragraph id="H300DE82525A54A4D95D68D366840708C"><enum>(1)</enum><text>to allow the advance payment of the credit under subsection (a), subject to the limitations provided in this section, based on such information as the Secretary shall require,</text></paragraph>

<paragraph id="HB6BFE7FD2100472FBBC480BDCF733C4E"><enum>(2)</enum><text display-inline="yes-display-inline">regulations or other guidance to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the applicable quarter or taxable year,</text></paragraph>

<paragraph id="H18D070240E274E7E978EEFEE5E251361"><enum>(3)</enum><text>with respect to the application of the credit under subsection (a) to third party payors (including professional employer organizations, certified professional employer organizations, or agents under section 3504 of the Internal Revenue Code of 1986), including regulations or guidance allowing such payors to submit documentation necessary to substantiate the eligible employer status of employers that use such payors, </text></paragraph>

<paragraph id="H0BE1B55CB99747A799758C45A7A4B92C"><enum>(4)</enum><text>for application of subsection (b) (1) (A) and subparagraphs (A) (ii) (II) and (B) of subsection (c) (2) in the case of any employer which was not carrying on a trade or business for all or part of the same calendar quarter in the prior year, and</text></paragraph>

<paragraph id="H2331BD65DD5F4AD281FB9807878E8152" commented="no"><enum>(5)</enum><text>for recapturing the benefit of credits determined under this section in cases where there is a subsequent adjustment to the credit determined under subsection (a).</text></paragraph></subsection>

<subsection id="HFD9418A200A4401C8B9B3AF5479D64EB" commented="no"><enum>(1)</enum><header>Application of section</header><text display-inline="yes-display-inline">This section shall apply only to qualified fixed expenses paid or accrued after March 12, 2020, and before January 1, 2021.</text></subsection></section>

<section id="HA960DF0C3C854266AF2FFB171764E675" section-type="subsequent-section"><enum>20213.</enum><header>Business interruption credit for certain self-employed individuals</header>

<subsection id="H7651C6E2347B41B08A098C23EA3E07EB"><enum>(a)</enum><header>Credit against tax</header><text>In the case of an eligible self-employed individual, there shall be allowed as a credit against the tax imposed by chapter 1 of subtitle A of the Internal Revenue Code of 1986 for the taxpayerâ€™s first taxable year beginning in 2020 an amount equal to 90 percent of the eligible self-employed individualâ€™s qualified self-employment income.</text></subsection>

<subsection id="HC7D9D89C63D442D7B3811D778162ABA9"><enum>(b)</enum><header>Limitations</header>

<paragraph id="H4335610AB3734ACB8D9A913C9C5C844F"><enum>(1)</enum><header>Overall limitation</header><text>The amount of qualified self-employment income taken into account under subsection (a) with respect to any eligible self-employed individual shall not exceed \$45,000.</text></paragraph>

<paragraph id="HAC9167B672A14FE6B449B782842901EC"><enum>(2)</enum><header>Limitation based on modified adjusted gross income</header>

<subparagraph id="HE38DC11BC55B4631A1F430B71CA66D8A"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The amount of the credit allowed by subsection (a) (after application of paragraph (1)) shall be reduced (but not below zero) by 50 percent of so much of the taxpayerâ€™s modified adjusted gross income for the taxpayerâ€™s first taxable year beginning in 2020 as exceeds \$60,000 (\$120,000 in the case of a joint return).</text></subparagraph>

<subparagraph id="H3942E80820EC47D5BFCF6A564F06F4E4"><enum>(B)</enum><header>Modified adjusted gross income</header><text>For purposes of this section the term <term>modified adjusted gross income</term> means adjusted gross income determined without regard to sections 911, 931, and 933 of such Code.</text></subparagraph></paragraph></subsection>

<subsection id="H76A07957407A400FB0D1B352F9EB072C"><enum>(c)</enum><header>Eligible self-employed individual</header><text>For purposes of this section, the term <term>eligible self-employed individual</term> means an individualâ€" </text>

<paragraph id="H6B57DC1640674F8AAA24F2B8FC91C13D"><enum>(1)</enum><text>whoâ€" </text>

<subparagraph id="HFE54D859F2D2487E841F75617D8718F0"><enum>(A)</enum><text>regularly carries on one or more trades or businesses within the meaning of section 1402 of such Code, or</text></subparagraph>

<subparagraph id="H975B416585B745B08F3FFC3FBC48EBE8"><enum>(B)</enum><text>is allocated income or loss described in section 702(a) (8) of such Code from any trade or business carried on by a partnership which is not excluded under section 1402 of such Code, and</text></subparagraph></paragraph>

<paragraph id="HF93097C4178546A2898ABFF92B07A7C7"><enum>(2)</enum><text>for whom gross self-employment income during the first taxable year beginning in 2020 is less than 90 percent of such individualâ€™s gross self-employment income during the first taxable year beginning in 2019.</text></paragraph></subsection>

<subsection id="HD504B6B3B1B649169883E4B19AAF6BAB"><enum>(d)</enum><header>Qualified self-employment income</header><text display-inline="yes-display-inline">For purposes of this sectionâ€" </text>

<paragraph id="HE0E3CF78012C4ABBA5AE8A5FCA668E0A"><enum>(1)</enum><header>In general</header><text>The term <term>qualified self-employment income</term> means the product ofâ€" </text>

<subparagraph id="H9328F6E1EEDB4AD487EEAFDEF3032E1F"><enum>(A)</enum><text>the specified gross self-employment income reduction for the first taxable year beginning in 2020, multiplied by</text></subparagraph>

<subparagraph id="H39B98B897A1D4340AF7B453D1A866EDA"><enum>(B)</enum><text>the ratio ofâ€" </text>

<clause id="HE605FAB2CF904449980EE24783C4A0DA"><enum>(i)</enum><text>self-employment income (as determined under section 1402(b) of such Code, but not below zero) for the first taxable year beginning in 2019, divided by</text></clause>

<clause id="H51342CE060E04AD5887D330200A87E3A"><enum>(ii)</enum><text>gross self-employment income for the first taxable year beginning in 2019.</text></clause></subparagraph></paragraph>

<paragraph id="H0A7CE61A72414A98B2AA7363B94A701F"><enum>(2)</enum><header>Limitation based on modified adjusted gross income</header><text display-inline="yes-display-inline">In the case of any taxpayer, qualified self-employment income shall not exceed the excess (if any) ofâ€" </text>

<subparagraph id="HF7F4BD6E567F416DAFE3E8131C983187"><enum>(A)</enum><text>modified adjusted gross income for the first taxable year beginning in 2019, over</text></subparagraph>

<subparagraph id="H5EFD25F0536B491BB9CE7F77CAA9C6E5"><enum>(B)</enum><text>modified adjusted gross income for the first taxable year beginning in 2020.</text></subparagraph></paragraph>

<paragraph id="HB5FD57BD1F704D13935E4C87823FE124"><enum>(3)</enum><header>Specified gross self-employment income reduction</header><text>For purposes of paragraph (1), the term <term>specified gross self-employment income reduction</term> means, with respect to a taxable year, the excess (if any) ofâ€" </text>

<subparagraph id="H17958A04D09C4143B00317EAE974DABA"><enum>(A)</enum><text>90 percent of gross self-employment income for the taxable year preceding such taxable year, over</text></subparagraph>

<subparagraph id="HC2EF01474E2146458B8100B83A17782F"><enum>(B)</enum><text>gross self-employment income for such taxable year.</text></subparagraph></paragraph></subsection>

<subsection id="HA09888BE2A4E418ABC0CC5D9A87D4ADF"><enum>(e)</enum><header>Gross self-employment income</header><text>For purposes of this section, the term <term>gross self-employment income</term> means, with respect to any taxable year, the sum ofâ€" </text>

<paragraph id="H7D8D85EDA2434B54944AF11F63A2213A"><enum>(1)</enum><text>the eligible self-employed individualsâ€™ gross income derived from all trades or business carried on by such individual for purposes of determining net earnings from self-employment under section 1402 of such Code for such taxable year, and</text></paragraph>

<paragraph id="H47A708ED1E274A70AABF4248740C4E5A"><enum>(2)</enum><text display-inline="yes-display-inline">the eligible individualâ€™s distributive share of gross income (as determined under section 702(c) of such Code) from any trade or business carried on by a partnership for purposes of determining net earnings from self-employment under section 1402 of such Code (and which is not excluded under such section) for such taxable year.</text></paragraph></subsection>

<subsection id="H0B5FCE81A87340B6B673CBEE7FEB12C4"><enum>(f)</enum><header>Special rules</header>

<paragraph id="H5F0044C8A0DB44BE84C30A0D52C1AE32"><enum>(1)</enum><header>Credit refundable</header>

<subparagraph id="H3AD8FF6D76EA4F489B1C4C4519B291DB"><enum>(A)</enum><header>In general</header><text>The credit determined under this section shall be treated as a credit allowed to the taxpayer under subpart C of part IV of subchapter A of chapter 1 of such Code.</text></subparagraph>

<subparagraph id="H3DAC86CCD47745A8BD0592F15AEEF4FF"><enum>(B)</enum><header>Treatment of payments</header><text>For purposes of section 1324 of title 31, United States Code, any refund due from the credit allowed under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section.</text></subparagraph></paragraph>

<paragraph id="HE4D693CED41A425CA1C7C37413C2EFD7"><enum>(2)</enum><header>Documentation</header><text>No credit shall be allowed under this section unless the taxpayer maintains such documentation as the Secretary of the Treasury (or the Secretaryâ€™s delegate) may prescribe to establish such individual as an eligible self-employed individual.</text></paragraph>

<paragraph id="HA095DD403E2949CBAD0F3229FDC27346"><enum>(3)</enum><header>Denial of double benefit</header><text>Qualified self-employment income shall be reduced byâ€"</text>

<subparagraph id="HB1D2022494254A6284EC9AFAB5539A94"><enum>(A)</enum><text>the qualified sick leave equivalent amount for which a credit is allowed under section 7002(a) of the Families First Coronavirus Response Act and the qualified family leave equivalent amount for which a credit is allowed under section 7004(a) of such Act,</text></subparagraph>

<subparagraph id="H0279ADCEE5FE41A0B74418FC67217A04"><enum>(B)</enum><text>the qualified wages for which a credit is allowed under section 2301 of the CARES Act,</text></subparagraph>

<subparagraph id="H678BF27D49EF4234A33572C885443FFB"><enum>(C)</enum><text display-inline="yes-display-inline">the amount of the credit allowed under section 6432 of the Internal Revenue Code of 1986 (as added by this Act), and</text></subparagraph>

<subparagraph id="HE26101927E0D4656B97D003424904622"><enum>(D)</enum><text>except to the extent taken into account in determining gross self-employment income, amounts from a covered loan under section 7(a) (36) of the Small Business Act that areâ€"</text>

<clause id="H7D00A9B5F2E44F29B4660DA901AF0E8A"><enum>(i)</enum><text>forgiven pursuant to section 1106(b) of the CARES Act, and</text></clause>

<clause id="H7CD46310C90B4677B78691DB2F8E4B1E"><enum>(ii)</enum><text>paid or distributed to the eligible self-employed individual as payroll costs described in section 7(a) (36) (A) (viii) (I) of the Small Business Act.</text></clause></subparagraph></paragraph>

<paragraph id="H556E78500AC14F8E8F8AFE11CE0797AC"><enum>(4)</enum><header>Joint returns</header>

<subparagraph id="H54B0CE53313B423693A56864591FBE6A"><enum>(A)</enum><header>In general</header><text>In the case of a joint return, the taxpayer shall be treated for

purposes of this section as an eligible self-employed individual if either spouse is an eligible self-employed individual.</text></subparagraph>

<subparagraph

id="HE63A1F21230F49D9BB4E3EF20E7E2BF9"><enum>(B)</enum><header>Application of modified adjusted gross income limitation on qualified self-employment income</header><text>If the taxpayer filed a joint return for only one of the taxable years described in subsection (d) (2), such limitation shall apply in such manner as the Secretary of the Treasury (or the Secretaryâ€™s delegate) may provide.</text></subparagraph></paragraph>

<paragraph id="HC1662A81A23247EEB8B371C10769E05F"><enum>(5)</enum><header>Election not to have section apply</header><text>This section shall not apply with respect to any taxpayer for any taxable year if such taxpayer elects (at such time and in such manner as the Secretary of the Treasury, or the Secretaryâ€™s delegate, may prescribe) not to have this section apply.</text></paragraph></subsection>

<subsection id="HE78788E2EC34401C86162261123F9F0F"><enum>(g)</enum><header>Application of credit in certain possessions</header>

<paragraph id="H1530A72772B341869B84FD150158DE2C"><enum>(1)</enum><header>Payments to possessions with mirror code tax systems</header><text>The Secretary of the Treasury (or the Secretaryâ€™s delegate) shall pay to each possession of the United States which has a mirror code tax system amounts equal to the loss (if any) to that possession by reason of the application of the provisions of this section. Such amounts shall be determined by the Secretary of the Treasury (or the Secretaryâ€™s delegate) based on information provided by the government of the respective possession.</text></paragraph>

<paragraph id="HA734EE42D7FB43CFB09A712BBCB5DEDD"><enum>(2)</enum><header>Payments to other possessions</header><text>The Secretary of the Treasury (or the Secretaryâ€™s delegate) shall pay to each possession of the United States which does not have a mirror code tax system amounts estimated by the Secretary of the Treasury (or the Secretaryâ€™s delegate) as being equal to the aggregate benefits (if any) that would have been provided to residents of such possession by reason of the provisions of this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply unless the respective possession has a plan, which has been approved by the Secretary of the Treasury (or the Secretaryâ€™s delegate), under which such possession will promptly distribute such payments to its residents.</text></paragraph>

<paragraph id="H17A0D352B0AB4F639A01290429930898"><enum>(3)</enum><header>Mirror code tax system</header><text>For purposes of this section, the term <term>mirror code tax system</term> means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.</text></paragraph>

<paragraph id="H172D6C6AEF474CF98964A9292B61F708"><enum>(4)</enum><header>Treatment of payments</header><text>For purposes of section 1324 of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from a credit provision referred to in subsection (b) (2) of such section.</text></paragraph></subsection>

<subsection id="H53B27A8CF2A34261A44CC3980B03A5E0"><enum>(h)</enum><header>Certain terms</header><text>Any term used in this section which is also used in chapter 2 of the Internal Revenue Code of 1986 shall have the same meaning as when used in such chapter.</text></subsection>

<subsection id="H6718A16840DE444CB18E0CE05BED2BEE"><enum>(i)</enum><header>Regulations and guidance</header><text>The Secretary of the Treasury (or the Secretaryâ€™s delegate) shall issue such forms, instructions, regulations, and guidance as are necessary or appropriateâ€"</text>

<paragraph id="HE001DAF4003F4830870503BD4CF64AE5"><enum>(1)</enum><text>to allow the advance payment of the credit under subsection (a) (including allowing use of the anticipated credit to offset estimated taxes) based on the taxpayerâ€™s good faith estimates of gross self-employment income and qualified self-employment income for the first taxable year beginning in 2020 and such other information as the Secretary of the Treasury (or the Secretaryâ€™s delegate) shall require, subject to the limitations provided in this section,</text></paragraph>

<paragraph id="HB0C0DB6116DC46F6B146324B09D400BA"><enum>(2)</enum><text display-inline="yes-display-inline">to provide for the reconciliation of such advance payment with the amount of the credit at the time of filing the return of tax for the taxpayer's first taxable year beginning in 2020,</text></paragraph>

<paragraph id="H9819803D9B8647A8AA230557297D741A"><enum>(3)</enum><text>to provide for the application of this section to partners in partnerships, and</text></paragraph>

<paragraph id="H6097C3223B974AB9821D0438DD4DE118"><enum>(4)</enum><text>to implement the purposes of this section.</text></paragraph></subsection></section></subtitle>

<subtitle id="HFC60EFF712E24E0195B2CD4EF7EA21E4"><enum>C</enum><header>Credits for paid sick and family leave</header>

<section id="HC87C2EDD4CD74484A6DACC7CA0FC0D94"><enum>20221.</enum><header>Extension of credits</header>

<subsection id="H1A5C89F4434B406AA85295127D2EB45A"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Sections 7001(g), 7002(e), 7003(g), and 7004(e) of the Families First Coronavirus Response Act are each amended by striking <quote>2020</quote> and inserting <quote>2021</quote>.</text></subsection>

<subsection id="H5E3DEB9201684C468BAD29C3B20BF98B"><enum>(b)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.</text></subsection></section>

<section id="H7F6A4007E05040958DC8660F426D5CAB"><enum>20222.</enum><header>Repeal of reduced rate of credit for certain leave</header>

<subsection id="HFEEF52A8CF9B4781856DF292D55612D3"><enum>(a)</enum><header>Payroll credit</header><text display-inline="yes-display-inline">Section 7001(b) of the Families First Coronavirus Response Act is amended by inserting <quote>or any day on or after the date of the enactment of the <short-title>COVID-19 Tax Relief Act of 2020</short-title></quote> after <quote>in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act</quote>.</text></subsection>

<subsection id="HDBF3C9813449457BA38AA1028F05A039"><enum>(b)</enum><header>Self-Employed credit</header>

<paragraph id="HB2D6FF030F794FAAA726CC6AACB5CDB3"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Clauses (i) and (ii) of section 7002(c)(1)(B) of the Families First Coronavirus Response Act are each amended by inserting inserting <quote>or any day on or after the date of the enactment of the <short-title>COVID-19 Tax Relief Act of 2020</short-title></quote> after <quote>in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act</quote>.</text></paragraph>

<paragraph id="HBFF1A1F9E17A46E19CC3A871A0AB7A0A"><enum>(2)</enum><header>Conforming amendment</header><text display-inline="yes-display-inline">Section 7002(d)(3) of the Families First Coronavirus Response Act is amended by inserting inserting <quote>or any day on or after the date of the enactment of the <short-title>COVID-19 Tax Relief Act of 2020</short-title></quote> after <quote>in the case of any day any portion of which is paid sick time described in paragraph (1), (2), or (3) of section 5102(a) of the Emergency Paid Sick Leave Act</quote>.</text></paragraph></subsection>

<subsection id="HF7A9A693C0094ABC8C5D56AB8C49EF9E"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall apply to days on or after the date of the enactment of this Act.</text></subsection></section>

<section id="H1BE70E6E32674B1EB94B408BFB85357B"><enum>20223.</enum><header>Increase in limitations on credits for paid family leave</header>

<subsection id="H366D216F96D14E4D9DA24350438B02B3"><enum>(a)</enum><header>Increase in overall limitation on qualified family leave wages</header>

<paragraph id="H1B87AB769BF04F37A523B27B9951B8B8"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 7003(b)(1)(B) of the Families First Coronavirus Response Act is amended by striking <quote>\$10,000</quote>

and inserting <quote>\$12,000</quote>.</text></paragraph>

<paragraph id="H8D99A37BBB254FFE8F13C0F93D932717"><enum>(2)</enum><header>Conforming amendment</header><text display-inline="yes-display-inline">Section 7004(d)(3) of the Families First Coronavirus Response Act is amended by striking <quote>\$10,000</quote> and inserting <quote>\$12,000</quote>.</text></paragraph></subsection>

<subsection id="H5902817C469A4A06943238D9BB764FDC"><enum>(b)</enum><header>Increase in qualified family leave equivalent amount for self-employed individuals</header><text display-inline="yes-display-inline">Section 7004(c)(1)(A) of the Families First Coronavirus Response Act is amended by striking <quote>50</quote> and inserting <quote>60</quote>.</text></subsection>

<subsection id="H2A00D52502B0423F891E43F0977C743A"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.</text></subsection></section>

<section id="HDF268CEF7BFA41309A5E25AF8677CED6"><enum>20224.</enum><header>Election to use prior year net earnings from self-employment in determining average daily self-employment income</header>

<subsection id="H005EA7D6C93E45FDA6942E9C113AD472"><enum>(a)</enum><header>Credit for sick leave</header><text display-inline="yes-display-inline">Section 7002(c) of the Families First Coronavirus Response Act is amended by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HACA4C7C66B5A4CA582A80C41D6978E4A" display-inline="no-display-inline">

<paragraph id="HD11AD5ECDD874FB286CFBB50BDCBEB92"><enum>(4)</enum><header>Election to use prior year net earnings from self-employment income</header><text display-inline="yes-display-inline">In the case of an individual who elects (at such time and in such manner as the Secretary, or the Secretary's delegate, may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting <quote>the prior taxable year</quote> for <quote>the taxable year</quote>.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H81A8D8F4CF9F4D3CAE96A3C4A4544950"><enum>(b)</enum><header>Credit for family leave</header><text display-inline="yes-display-inline">Section 7004(c) of the Families First Coronavirus Response Act is amended by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="H7F9A4E61E59D467E860558C7B3A27E5E" display-inline="no-display-inline">

<paragraph id="H170558819D4E489394AA9D629F91D3ED"><enum>(4)</enum><header>Election to use prior year net earnings from self-employment income</header><text display-inline="yes-display-inline">In the case of an individual who elects (at such time and in such manner as the Secretary, or the Secretary's delegate, may provide) the application of this paragraph, paragraph (2)(A) shall be applied by substituting <quote>the prior taxable year</quote> for <quote>the taxable year</quote>.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H948A83A4F8AC4E6583AD7A38F6ABE2BC"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.</text></subsection></section>

<section id="H32D4790E8D6C4894983B7A36F517F75D"><enum>20225.</enum><header>Federal, State, and local governments allowed tax credits for paid sick and paid family and medical leave</header>

<subsection id="H2311A8AAC12945B88BD9BF19E8446D9A"><enum>(a)</enum><header>In general</header><text>Sections 7001(e) and 7003(e) of the Families First Coronavirus Response Act are each amended by striking paragraph (4).</text></subsection>

<subsection id="HFE89276842D84C449BFED5EB9BD0BD2"><enum>(b)</enum><header>Coordination with application of certain definitions</header>

<paragraph id="HDD3F7753BA2B4C2F9058DA61231EF99C"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Sections 7001(c) and 7003(c) of the Families First Coronavirus Response Act are each amendedâ€"</text>

<subparagraph id="H9DDB4F14550441E2816D0A99E2734427"><enum>(A)</enum><text>by inserting <quote>, determined without regard to paragraphs (1) through (22) of section 3121(b) of such Code </quote> after <quote>as defined in section 3121(a) of the Internal Revenue Code of 1986</quote>, and</text></subparagraph>

<subparagraph id="HEEF0E536C5524A449271B8A1EDC115F3"><enum>(B)</enum><text>by inserting <quote>, determined without regard to the sentence in paragraph (1) thereof which begins <quote>Such term does include remuneration</quote></quote> after <quote>as defined in section 3231(e) of the Internal Revenue Code</quote>.</text></subparagraph></paragraph>

<paragraph id="H514CBE2CB1AF4C94B9788F72FEE77B29"><enum>(2)</enum><header>Conforming amendments</header><text display-inline="yes-display-inline">Sections 7001(e) (3) and 7003(e) (3) of the Families First Coronavirus Response Act are each amended by striking <quote>Any term</quote> and inserting <quote>Except as otherwise provided in this section, any term</quote>.</text></paragraph></subsection>

<subsection id="HA3FE7E3F6C664BE08B718A7A30615AE4"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.</text></subsection></section>

<section id="H468D1E19E3994CDE8DFCD21508882219"><enum>20226.</enum><header>Certain technical improvements</header>

<subsection id="H27F87C502EF24F93A5F254D2A9E4474F"><enum>(a)</enum><header>Coordination with exclusion from employment taxes</header><text display-inline="yes-display-inline">Sections 7001(c) and 7003(c) of the Families First Coronavirus Response Act, as amended by the preceding provisions of this Act, are each amendedâ€"</text>

<paragraph id="HD16C7C9DFA6A4298A10CF98D1ADB8921"><enum>(1)</enum><text>by inserting <quote>and section 7005(a) of this Act,</quote> after <quote>determined without regard to paragraphs (1) through (22) of section 3121(b) of such Code</quote>,</text></paragraph>

<paragraph id="H3C1C1F49A844406FB60D7D0B39F458FB"><enum>(2)</enum><text display-inline="yes-display-inline">by inserting <quote>and without regard to section 7005(a) of this Act</quote> after <quote>which begins <quote>Such term does not include remuneration</quote></quote>.</text></paragraph></subsection>

<subsection id="H302FCEF4538143C5AA17D08BB18D9188"><enum>(b)</enum><header>Clarification of applicable railroad retirement tax for paid leave credits</header><text>Sections 7001(e) and 7003(e) of the Families First Coronavirus Response Act, as amended by the preceding provisions of this Act, are each amended by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HFF089B17FE8045ADA6B58DBC4043FA15" display-inline="no-display-inline">

<paragraph id="H70A4373E65F44B158432A78D17FA5C5F"><enum>(4)</enum><header>References to railroad retirement tax</header><text display-inline="yes-display-inline">Any reference in this section to the tax imposed by section 3221(a) of the Internal Revenue Code of 1986 shall be treated as a reference to so much of such tax as is attributable to the rate in effect under section 3111(a) of such Code.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H7D26FDF91B71415485C0B6C47607D46B"><enum>(c)</enum><header>Clarification of treatment of paid leave for applicable railroad retirement tax</header><text display-inline="yes-display-inline">Section 7005(a) of the Families First Coronavirus Response Act is amended by adding the following sentence at the end of such subsection:<quote>Any reference in this subsection to the tax imposed by section 3221(a) of such Code shall be treated as a reference to so much of the tax as is attributable to the rate in effect under section 3111(a) of such Code.</quote></text></subsection>

<subsection

id="HEDB46686AD404362A581C27F26764C7C"><enum>(d)</enum><header>Clarification of applicable railroad retirement tax for hospital insurance tax credit</header><text display-inline="yes-display-inline">Section 7005(b)(1) of the Families First Coronavirus Response Act is amended as follows:</text>

<quoted-block style="OLC" id="H049C6635EB664B2399CF81D0037D3202" display-inline="no-display-inline">

<paragraph id="HB2BCB3792F9646A2B0FAB915E340EC85"><enum>(1)</enum><header>In General</header><text display-inline="yes-display-inline">The credit allowed by section 7001 and the credit allowed by section 7003 shall each be increased by the amount of the tax imposed by section 3111(b) of the Internal Revenue Code of 1986 and so much of the taxes imposed under section 3221(a) of such Code as are attributable to the rate in effect under section 3111(b) of such Code on qualified sick leave wages, or qualified family leave wages, for which credit is allowed under such section 7001 or 7003 (respectively).</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="HED46CE29859F4EE1AD53F1D27D65E6B3"><enum>(e)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the provisions of the Families First Coronavirus Response Act to which they relate.</text></subsection></section>

<section id="HCFE5E9C652D44ED68065202FDFBB7A93"><enum>20227.</enum><header>Credits not allowed to certain large employers</header>

<subsection id="H312906881DCA46CAA816354F772F0965"><enum>(a)</enum><header>Credit for required paid sick leave</header>

<paragraph id="H6707486236914EE083F7DB2C8BCA3EF3"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 7001(a) of the Families First Coronavirus Response Act is amended by striking <quote>In the case of an employer</quote> and inserting <quote>In the case of an eligible employer</quote>.</text></paragraph>

<paragraph id="HAB2C151090894DA2B1A449894EAFD34F"><enum>(2)</enum><header>Eligible employer</header><text display-inline="yes-display-inline">Section 7001(c) of the Families First Coronavirus Response Act, as amended by the preceding provisions of this Act, is amended by striking <quote>For purposes of this section, the term</quote> and all that precedes it and inserting the following:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H11BF1DB204CA469E88032AF60163223A">

<subsection id="H112DB170329D4911867D8863576950FC"><enum>(c)</enum><header>Definitions</header><text display-inline="yes-display-inline">For purposes of this sectionâ€</text>

<paragraph id="HEF2DEFC2D5434B7EAF84DF07266C79EC"><enum>(1)</enum><header>Eligible employer</header><text>The term <term>eligible employer</term> means any employer other than an applicable large employer (as defined in section 4980H(c)(2), determined by substituting <quote>500</quote> for <quote>50</quote> each place it appears in subparagraphs (A) and (B) thereof and without regard to subparagraphs (D) and (F) thereof). For purposes of the preceding sentence, the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing shall not be treated as an applicable large employer.</text></paragraph>

<paragraph id="H2B114D940B9C4885A5F004F001CA3E6C"><enum>(2)</enum><header>Qualified sick leave wages</header><text>The term</text></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HB0378358E5B441ACBAA59C88329DA1F1"><enum>(b)</enum><header>Credit for required paid family leave</header>

<paragraph id="H3899B0D0C175499D8D8F2B68FF0C18CE"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 7003(a) of the Families First Coronavirus Response Act is amended by striking <quote>In the case of an employer</quote> and inserting <quote>In the case of an eligible employer</quote>.</text></paragraph>

<paragraph id="H9F41424F5FBB4C6FABB1517AB6BB4A9C"><enum>(2)</enum><header>Eligible employer</header><text display-inline="yes-display-inline">Section 7003(c) of the Families First Coronavirus Response Act, as amended by the preceding provisions of this Act, is amended by striking <quote>For purposes of this section, the term</quote> and all that precedes it and inserting the following:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HE8423C82A76F41199611820F34C2958F">

<subsection id="H1F3D73FCF84948F5843AD94D1AA48F83"><enum>(c)</enum><header>Definitions</header><text display-inline="yes-display-inline">For purposes of this sectionâ€

<paragraph id="H608ED51DDE3547BF8B157475BE92835F"><enum>(1)</enum><header>Eligible employer</header><text display-inline="yes-display-inline">The term <term>eligible employer</term> means any employer other than an applicable large employer (as defined in section 4980H(c)(2), determined by substituting <quote>500</quote> for <quote>50</quote> each place it appears in subparagraphs (A) and (B) thereof and without regard to subparagraphs (D) and (F) thereof). For purposes of the preceding sentence, the Government of the United States, the government of any State or political subdivision thereof, or any agency or instrumentality of any of the foregoing, shall not be treated as an applicable large employer.</text></paragraph>

<paragraph id="H65E3F70E19E94D899F8499739A7A4401"><enum>(2)</enum><header>Qualified family leave wages</header><text>The term</text></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H3537DB4648D1471592B2A0B58A9E6B40"><enum>(c)</enum><header>Effective date</header><text>The amendments made by this section shall apply to wages paid after the date of the enactment of this Act.</text></subsection></section></subtitle>

<subtitle id="H805CFC51DEF346D2BA36413A8AA888C4"><enum>D</enum><header>Other relief</header>

<section id="H67B59A5075864529A8C79F2DFD684CAE"><enum>20231.</enum><header>Payroll tax deferral allowed for recipients of certain loan forgiveness</header>

<subsection id="H86A8E529A01342C29D80FAADEA592172"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 2302(a) of the CARES Act is amended by striking paragraph (3).</text></subsection>

<subsection id="H09237D5F9A8844AC8513DB33FAE55152"><enum>(b)</enum><header>Effective date</header><text>The amendment made by this section shall take effect as if included in section 2302 of the CARES Act.</text></subsection></section>

<section id="H02FB3E1DD98349E0BBFEBD35F4F32999" section-type="subsequent-section"><enum>20232.</enum><header>Emergency financial aid grants</header>

<subsection id="H9F4B563A2E7247E3BB43A431356E8571"><enum>(a)</enum><header>In general</header><text>In the case of a student receiving a qualified emergency financial aid grantâ€

<paragraph id="H072F3B413B0A4200846C308777AD81BD"><enum>(1)</enum><text>such grant shall not be included in the gross income of such individual for purposes of the Internal Revenue Code of 1986, and</text></paragraph>

<paragraph id="H797C5C186F044E13B837B3F89E718BA3"><enum>(2)</enum><text>such grant shall not be treated as described in subparagraph (A), (B), or (C) of section 25A(g)(2) of such Code.</text></paragraph></subsection>

<subsection id="H6BCCBE9CA85C48548995C7869C54DCC0"><enum>(b)</enum><header>Definitions</header><text>For purposes of this subsection, the term <term>qualified emergency financial aid grant</term> meansâ€

<paragraph id="H0343D01FE3064B0F80C0AE0BED345FF2"><enum>(1)</enum><text>any emergency financial aid grant awarded by an institution of higher education under section 3504 of the CARES Act,</text></paragraph>

<paragraph id="H072C5700018B470186BD1350FF8D47AE"><enum>(2)</enum><text>any emergency financial aid grant from an institution of higher education made with funds made available under section 18004 of the CARES Act, and</text></paragraph>

<paragraph id="H375F81DEFA804764B5AAF6B8137687DE"><enum>(3)</enum><text>any other emergency financial aid grant made to a student from a Federal agency, a State, an Indian tribe, an institution of higher education, or a scholarship-granting organization (including a tribal organization, as defined in section 4 of the Indian Self-Determination and Education Assistance Act (25 U.S.C.5304)) for the purpose of providing financial relief to students enrolled at institutions of higher education in response to a qualifying emergency (as defined in section 3502(a)(4) of the CARES Act).</text></paragraph></subsection>

<subsection id="HBC0468AC67F346B5AA3F944F8C62F399"><enum>(c)</enum><header>Limitation</header><text>This section shall not apply to that portion of any amount received which represents payment for teaching, research, or other services required as a condition for receiving the qualified emergency financial aid grant.</text></subsection>

<subsection id="H880277CB919942098C389C9335E23C6F"><enum>(d)</enum><header>Effective date</header><text>This section shall apply to qualified emergency financial aid grants made after March 26, 2020.</text></subsection></section>

<section id="H0947C9B19FC5451AA2DA55F463FEC7D5"><enum>20233.</enum><header>Certain loan forgiveness and other business financial assistance under CARES Act not includible in gross income</header>

<subsection id="H031CD0F573E84C9EADB97A9DCB32576F"><enum>(a)</enum><header>United States Treasury program management authority</header><text display-inline="yes-display-inline">For purposes of the Internal Revenue Code of 1986, no amount shall be included in gross income by reason of loan forgiveness described in section 1109(d)(2)(D) of the CARES Act.</text></subsection>

<subsection id="H6FA691B397DF42DAB1B746F6FB86F5A0"><enum>(b)</enum><header>Emergency EIDL grants</header><text>For purposes of the Internal Revenue Code of 1986, any advance described in section 1110(e) of the CARES Act shall not be included in the gross income of the person that receives such advance.</text></subsection>

<subsection id="HDCEB7E47FAFA48E5B779FE5CFE070AB5"><enum>(c)</enum><header>Subsidy for certain loan payments</header><text>For purposes of the Internal Revenue Code of 1986, any payment described in section 1112(c) of the CARES Act shall not be included in the gross income of the person on whose behalf such payment is made.</text></subsection>

<subsection id="HABE6166BD9A94037A8F69F1664FED7B3"><enum>(d)</enum><header>Effective date</header><text>Subsections (a), (b), and (c) shall apply to taxable years ending after the date of the enactment of the CARES Act.</text></subsection></section>

<section id="HB8B5EB6BF7F04BE0A33DC9175A1FFFEA"><enum>20234.</enum><header>Authority to waive certain information reporting requirements</header><text display-inline="no-display-inline">The Secretary of the Treasury (or the Secretary's delegate) may provide an exception from any requirement to file an information return otherwise required by chapter 61 of the Internal Revenue Code of 1986 with respect to any amount excluded from gross income by reason of section 1106(i) of the CARES Act or section 20232 or 20233 of this Act.</text></section>

<section id="HF498ED2C4B3E45CE9931250622A7DBC8"><enum>20235.</enum><header>Clarification of treatment of expenses paid or incurred with proceeds from certain grants and loans</header>

<subsection id="H51E391C1A7E64ABB872CBA57A6564B66"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">For purposes of the Internal Revenue Code of 1986 and notwithstanding any other provision of law, any deduction and the basis of any property shall be determined without regard to whether any amount is excluded from gross income under section 20233 of this Act or section 1106(i) of the CARES Act. </text></subsection>

<subsection id="H28564AE73AB54C25ABBFE7F3E1329C20"><enum>(b)</enum><header>Clarification of exclusion of loan forgiveness</header><text display-inline="yes-display-inline">Section 1106(i) of the CARES Act is amended to read as follows:</text>

<quoted-block style="OLC" id="H359BF33F2CF7449C85E04AA80254FC10" display-inline="no-display-inline">

<subsection id="H38F38646D1354027BBE93DA94F43A26D"><enum>(i)</enum><header>Taxability</header><text display-inline="yes-display-inline">For purposes of the Internal Revenue Code of 1986, no amount shall be included in the gross income of the eligible recipient by reason of forgiveness of indebtedness described in subsection (b).</text></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H3859348DDDA1422780887A5A4F9CB649"><enum>(c)</enum><header>Effective date</header><text>Subsection (a) and the amendment made by subsection (b) shall apply to taxable years ending after the date of the enactment of the CARES Act.</text></subsection></section>

<section id="H005CC36C2D4B4EF781A8B781B59F5B08"><enum>20236.</enum><header>Reinstatement of certain protections for taxpayer return information</header>

<subsection id="HC60A41850B914E4FA9E2C56CCA0BC7C6"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 6103(a)(3) of the Internal Revenue Code of 1986, as amended by section 3516 of the CARES Act, is amended by striking <quote>(13)(A), (13)(B), (13)(C), (13)(D)(i), (16)</quote> and inserting <quote>(13), (16)</quote>.</text></subsection>

<subsection id="HAD83ED6E1236419288F978DA7655E35E"><enum>(b)</enum><header>Records requirements</header><text>Section 6103(p)(3)(A) of such Code, as so amended, is amended by striking <quote>(12), (13)(A), (13)(B), (13)(C), (13)(D)(i)</quote> and inserting <quote>(12),</quote>.</text></subsection>

<subsection id="H442BB0080C414282B6695E770000627C"><enum>(c)</enum><header>Application of safeguards</header><text>Section 6103(p)(4) of such Code, as so amended, is amended by striking <quote>(13)(A), (13)(B), (13)(C), (13)(D)(i)</quote> each place it appears and inserting <quote>(13)</quote>.</text></subsection>

<subsection id="H1E9AF7803C1046A9858A70EED4194ADC"><enum>(d)</enum><header>Effective date</header><text>The amendments made by this section shall apply to disclosures made after the date of the enactment of the FUTURE Act (Public Law 116â€"91).</text></subsection></section></subtitle></title>

<title id="HD1CD736DAF724343AFAD4CE22395A560"><enum>III</enum><header>Net operating losses</header>

<section id="HC45D72D124E1459CAEEBA23FA8A6704B" section-type="subsequent-section"><enum>20301.</enum><header>Limitation on excess business losses of non-corporate taxpayers restored and made permanent</header>

<subsection id="H9F249FD107F94D26A7A15D1FA63121BF"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 461(l)(1) of the Internal Revenue Code of 1986 is amended to read as follows:</text>

<quoted-block style="OLC" id="H12AE24E270D1473D854BCDF5E2ACAC72" display-inline="no-display-inline">

<paragraph id="H8CD41B450B774603983EF9E0D802066F"><enum>(1)</enum><header>Limitation</header><text display-inline="yes-display-inline">In the case of a taxpayer other than a corporation, any excess business loss of the taxpayer shall not be allowed.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H196C153F55384F268DD5522AC9DEF0F4"><enum>(b)</enum><header>Farming losses</header><text>Section 461 of such Code is amended by striking subsection (j).</text></subsection>

<subsection id="H6D89AA5EA1054CEA8169D773EB26C36B"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall apply to taxable years beginning after December 31, 2017.</text></subsection></section>

<section id="H311A9C7F0E714D32B24363DD4B3DAE87" section-type="subsequent-section"><enum>20302.</enum><header>Certain taxpayers allowed carryback of net operating losses arising in <enum-in-header>2019</enum-in-header> and <enum-in-header>2020</enum-in-header></header>

<subsection id="HE9A20F890A304FA59CBC20F7E7DC6F4E"><enum>(a)</enum><header>Carryback of losses arising in <enum-in-header>2019</enum-in-header> and <enum-in-header>2020</enum-in-header></header>

<paragraph id="HD607B58A8513490982A4FD12EA180AD8"><enum>(1)</enum><header>In general</header><text>Section 172(b)(1)(D)(i) of the Internal Revenue Code of 1986 is amended to read as follows:</text>

<quoted-block style="OLC" id="H8F96EBB75A2845F4BCDA3651164C00E0" display-inline="no-display-inline">

<clause id="H4F2EB88AAD43482CA8815A854B667EEF"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of any net operating loss arising in a taxable year beginning after December 31, 2018, and before January 1, 2021, and to which subparagraphs (B) and (C)(i) do not apply, such loss shall be a net operating loss carryback to each taxable year preceding the taxable year of such loss, but not to any taxable year beginning before January 1, 2018.</text></clause><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="H823D7DABBAB046C2B99E6C8AA07B369C"><enum>(2)</enum><header>Conforming amendments</header>

<subparagraph id="H7F41F8D5F54D4A638C755C5987C10B0A"><enum>(A)</enum><text display-inline="yes-display-inline">The heading for section 172(b)(1)(D) of such Code is amended by striking <quote><header-in-text level="subparagraph" style="OLC">2018, 2019, and</header-in-text></quote> and inserting <quote><header-in-text level="subparagraph" style="OLC">2019 and</header-in-text></quote>.</text></subparagraph>

<subparagraph id="H00860FE8BD7044E5815C3021A39A76C1"><enum>(B)</enum><text>Section 172(b)(1)(D) of such Code is amended by striking clause (iii) and by redesignating clauses (iv) and (v) as clauses (iii) and (iv), respectively.</text></subparagraph>

<subparagraph id="HDE5A577B644E4F87A9A2D3382715D5E8"><enum>(C)</enum><text>Section 172(b)(1)(D)(iii) of such Code, as so redesignated, is amended by striking <quote>(i)(I)</quote> and inserting <quote>(i)</quote>.</text></subparagraph>

<subparagraph id="H0D30A517089F4EEB833471FFD4BC7171"><enum>(D)</enum><text>Section 172(b)(1)(D)(iv) of such Code, as so redesignated, is amendedâ€"</text>

<clause id="HD4A5F84A8F2644D39C2B77BA600502E3"><enum>(i)</enum><text>by striking <quote>If the 5-year carryback period under clause (i)(I)</quote> in subclause (I) and inserting <quote>If the carryback period under clause (i)</quote>, and</text></clause>

<clause id="HA1D9B9B2490C4B379C9AB5A2A82620F1"><enum>(ii)</enum><text>by striking <quote>2018 or</quote> in subclause (II).</text></clause></subparagraph></subsubsection>

<subsection id="H0E539CC0AEBC4B539723BEBE0AE1EE02"><enum>(b)</enum><header>Disallowed for certain taxpayers</header><text>Section 172(b)(1)(D) of such Code, as amended by the preceding provisions of this Act, is amended by adding at the end the following new clauses:</text>

<quoted-block style="OLC" id="H94986724BF434B939F337AEFC1B84868" display-inline="no-display-inline">

<clause id="H69E22D3CF98949FDA859807E13C06137"><enum>(v)</enum><header>Carryback disallowed for certain taxpayers</header><text display-inline="yes-display-inline">Clause (i) shall not apply with respect to any loss arising in a taxable year in whichâ€"</text>

<subclause id="H2A9A97DED5D640BD95315CFA5322A0EE"><enum>(I)</enum><text>the taxpayer (or any related person) is not allowed a deduction under this chapter for the taxable year by reason of section 162(m) or section 280G, or </text></subclause>

<subclause id="H9233BA13A0CA4DD39D3565E4FFE1F664"><enum>(II)</enum><text>the taxpayer (or any related person) is a specified corporation for the taxable year.</text></subclause></clause>

<clause id="H4F027EE577634B4794CD521D08EB19FD"><enum>(vi)</enum><header>Specified corporation</header><text display-inline="yes-display-inline">For purposes of clause (v)â€"</text>

<subclause id="H7FC2DB76BDF04F1B9FD5386EB11FAF7E"><enum>(I)</enum><header>In general</header><text>The term <term>specified corporation</term> means, with respect to any taxable year, a corporation the aggregate distributions (including redemptions) of which during all taxable years ending after December 31, 2017, exceed the sum of applicable stock issued of such corporation and 5 percent of the fair market value of the stock of such corporation as of the last day of the taxable year.</text></subclause>

<subclause id="H682D53BAD9854836ACEB89A606EDCE31"><enum>(II)</enum><header>Applicable stock issued</header><text>The term <term>applicable stock issued</term> means, with respect to any corporation, the aggregate fair market value of stock (as of the issue date of such stock) issued by the corporation during all taxable years ending after December 31, 2017, in exchange for money or property other than stock in such corporation.</text></subclause>

<subclause id="H0E8F65DB1EA747A18B5672E2EF167DE0"><enum>(III)</enum><header>Certain preferred stock disregarded</header><text>For purposes of subclause (I), stock described in section 1504(a)(4), and distributions (including redemptions) with respect to such stock, shall be disregarded. </text></subclause></clause>

<clause id="H2F5C538CFA464937B9F780675E198EDB"><enum>(vii)</enum><header>Related person</header><text>For purposes of clause (v), a person is a related person to a taxpayer if the related person bears a relationship to the taxpayer specified in section 267(b) or section 707(b)(1).</text></clause><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H936E8D0100CA457BA7BF54000078D836"><enum>(c)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect as if included in the enactment of section 2302(b) of the Coronavirus Aid, Relief, and Economic Security Act.</text></subsection></section></title></division>

<division id="H138444CCAF65492BB387BBABDE9AE2F0"><enum>C</enum><header>Health Provisions</header>

<title id="H56086FE2BDD74D11BBD20BD7B0D20B20"><enum>I</enum><header>Medicaid Provisions</header>

<section id="HE1F4AD73407C48C9817A5568A3F97A32" section-type="subsequent-section" commented="no"><enum>30101.</enum><header>COVIDâ€"19-related temporary increase of Medicaid FMAP</header>

<subsection id="H292A239279804AF898ED346EE8D2860F"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 6008 of the Families First Coronavirus Response Act (42 U.S.C. 1396d note) is amendedâ€">

<paragraph id="HF81428667B8B4AB6A7F398DF3FF7EE94" commented="no"><enum>(1)</enum><text>in subsection (a)â€">

<subparagraph id="H871E53D137B64CD88838985D5D9386AA"><enum>(A)</enum><text>by inserting <quote>(or, if later, June 30, 2021)</quote> after <quote>last day of such emergency period occurs</quote>; and </text></subparagraph>

<subparagraph id="H6744BC7B0FB445D8833DD9F0C4E70559"><enum>(B)</enum><text>by striking <quote>6.2 percentage points.</quote> and inserting <quote>the percentage points specified in subsection (e). In no case may the application of this section result in the Federal medical assistance percentage determined for a State being more than 95 percent.</quote>; and</text></subparagraph></paragraph>

<paragraph id="HFB4D6FB286A540B2AA199EED74FE45A9"><enum>(2)</enum><text>by adding at the end the following new subsections:</text>

<quoted-block style="OLC" id="H0F2AA613E8A04E61A4F192721623630C" display-inline="no-display-inline">

<subsection id="H2DE3E728CCEC45B3948588F25B85FF4B" commented="no"><enum>(e)</enum><header>Specified percentage points</header><text display-inline="yes-display-inline">For purposes of subsection (a), the percentage points specified in this subsection areâ€">

<paragraph id="H49E9E53AA9C4427990937DF05B37238F" commented="no"><enum>(1)</enum><text>

display-inline="yes-display-inline">for each calendar quarter occurring during the period beginning on the first day of the emergency period described in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320b-5(g)) and ending on June 30, 2020, 6.2 percentage points;</text></paragraph>

<paragraph id="H4A850A44D97547F38999553C000A5C66"><enum>(2)</enum><text>for each calendar quarter occurring during the period beginning on July 1, 2020, and ending on June 30, 2021, 14 percentage points; and</text></paragraph>

<paragraph id="HB46DADB877CB43A08320D4232573D1BF" commented="no"><enum>(3)</enum><text>for each calendar quarter, if any, occurring during the period beginning on July 1, 2021, and ending on the last day of the calendar quarter in which the last day of such emergency period occurs, 6.2 percentage points.</text></paragraph></subsection>

<subsection id="H61C5676E31AE4CAA9A79FF332282A85A"><enum>(f)</enum><header>Clarifications</header>

<paragraph id="H7F0FFF554AA14B6B8FD84DE4DBF82989"><enum>(1)</enum><text display-inline="yes-display-inline">In the case of a State that treats an individual described in subsection (b)(3) as eligible for the benefits described in such subsection, for the period described in subsection (a), expenditures for medical assistance and administrative costs attributable to such individual that would not otherwise be included as expenditures under section 1903 of the Social Security Act shall be regarded as expenditures under the State plan approved under title XIX of the Social Security Act or for administration of such State plan.</text></paragraph>

<paragraph id="H50634774D0E9429586B53C6280790F04"><enum>(2)</enum><text display-inline="yes-display-inline">The limitations on payment under subsections (f) and (g) of section 1108 of the Social Security Act (42 U.S.C. 1308) shall not apply to Federal payments made under section 1903(a)(1) of the Social Security Act (42 U.S.C. 1396b(a)(1)) attributable to the increase in the Federal medical assistance percentage under this section.</text></paragraph>

<paragraph id="HBEF40D8C20FE49EE9542A64D01145BFA"><enum>(3)</enum><text>Expenditures attributable to the increased Federal medical assistance percentage under this section shall not be counted for purposes of the limitations under section 2104(b)(4) of such Act (42 U.S.C. 1397dd(b)(4)).</text></paragraph></subsection>

<subsection id="H7C6A69C82A244F608D333C57ABDD7063"><enum>(g)</enum><header>Scope of application</header><text display-inline="yes-display-inline">An increase in the Federal medical assistance percentage for a State under this section shall not be taken into account for purposes of payments under part D of title IV of the Social Security Act (42 U.S.C. 651 et seq.).</text></subsection><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H510441BAA2B848F4B991C1AF8D8CFC0D" commented="no"><enum>(b)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by subsection (a) shall take effect and apply as if included in the enactment of section 6008 of the Families First Coronavirus Response Act (Public Law 116â€"127).</text></subsection></section>

<section id="HCFD46E61C0764AF790B3026EC05A3D97"><enum>30102.</enum><header>Limitation on additional Secretarial action with respect to Medicaid supplemental payments reporting requirements</header>

<subsection id="HF3657D44B3EA42D1AB990915E951CE97"><enum>(a)</enum><header>In general</header><text>Notwithstanding any other provision of law, during the period that begins on the date of enactment of this section and ends on the last day of the emergency period described in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320bâ€"5(g)), the Secretary of Health and Human Services shall not take any action (through promulgation of regulation, issue of regulatory guidance, or otherwise) toâ€"</text>

<paragraph id="HEE1D3D4DDF5148AC9A897711C16965F0"><enum>(1)</enum><text>finalize or otherwise implement provisions contained in the proposed rule published on November 18, 2019, on pages 63722 through 63785 of volume 84, Federal Register (relating to parts 430, 433, 447, 455, and 457 of title 42, Code of Federal Regulations); or</text></paragraph>

<paragraph id="HA3F391B9C97F43B79345C966BD8E80B1"><enum>(2)</enum><text>promulgate or implement any rule or provision similar to the provisions described in paragraph (1) pertaining to the Medicaid program established under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) or the State Children's Health Insurance Program established under title XXI of such Act (42 U.S.C. 1397aa et seq.).</text></paragraph></subsection>

<subsection id="H9AA9CD419E1744AEA74FE37E42CA4076"><enum>(b)</enum><header>Continuation of other secretarial authority</header><text>Nothing in this section shall be construed as prohibiting the Secretary during the period described in subsection (a) from taking any action (through promulgation of regulation, issuance of regulatory guidance, or other administrative action) to enforce a provision of law in effect as of the date of enactment of this section with respect to the Medicaid program established under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) or the State Children's Health Insurance Program established under title XXI of such Act (42 U.S.C. 1397aa et seq.), or to promulgate or implement a new rule or provision during such period with respect to such programs, other than a rule or provision described in subsection (a) and subject to the prohibition set forth in that subsection.</text></subsection></section>

<section id="HBF01732435634FCCAE83E7CF4300353C"><enum>30103.</enum><header>Additional support for Medicaid home and community-based services during the COVID-19 emergency period</header>

<subsection id="H75EBBF537A0641AF8EE1B97B65367BD2"><enum>(a)</enum><header>Increased FMAP</header>

<paragraph id="H76819FFEBFFE47558A372894B7001A64"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Notwithstanding section 1905(b) of the Social Security Act (42 U.S.C. 1396d(b)), in the case of an HCBS program State, the Federal medical assistance percentage determined for the State under section 1905(b) of such Act and, if applicable, increased under subsection (y), (z), or (aa) of section 1905 of such Act (42 U.S.C. 1396d), section 1915(k) of such Act (42 U.S.C. 1396n(k)), or section 6008(a) of the Families First Coronavirus Response Act (Public Law 116-127), shall be increased by 10 percentage points with respect to expenditures of the State under the State Medicaid program for home and community-based services that are provided during the HCBS program improvement period. In no case may the application of the previous sentence result in the Federal medical assistance percentage determined for a State being more than 95 percent.</text></paragraph>

<paragraph id="H3CFAD5BB56C143F385763AB5BF0B4F42"><enum>(2)</enum><header>Definitions</header><text>In this section:</text>

<subparagraph id="HFD3053522DEF423AB40BC618C6804A55"><enum>(A)</enum><header>HCBS program improvement period</header><text>The term <term>HCBS program improvement period</term> means, with respect to a State, the period</text>

<clause id="H8FD7A158E58F43BDBDDE517B746CECE5"><enum>(i)</enum><text>beginning on July 1, 2020; and</text></clause>

<clause id="H27C5663C8C3D4F8BB4DC4526778DD3D6"><enum>(ii)</enum><text display-inline="yes-display-inline">ending on June 30, 2021. </text></clause></subparagraph>

<subparagraph id="H5344D8E87143433D99F52F35E46770DE"><enum>(B)</enum><header>HCBS program State</header><text display-inline="yes-display-inline">The term <term>HCBS program State</term> means a State that meets the condition described in subsection (b) by submitting an application described in such subsection, which is approved by the Secretary pursuant to subsection (c).</text></subparagraph>

<subparagraph id="H21EC6382E0F544E6B91C4B03904903E0"><enum>(C)</enum><header>Home and community-based services</header><text display-inline="yes-display-inline">The term <term>home and community-based services</term> means home health care services authorized under paragraph (7) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)), personal care services authorized under paragraph (24) of such section, PACE services authorized under paragraph (26) of such section, services authorized under subsections (b), (c), (i), (j), and (k) of section 1915 of such Act (42 U.S.C. 1396n), such services authorized under a waiver under section 1115 of such Act (42 U.S.C. 1315), and such other services specified by the Secretary.</text></subparagraph></paragraph></subsection>

<subsection id="HE8E8982CAFD84B26BDD350B4C1F019F9" commented="no"><enum>(b)</enum><header>Condition</header><text>The condition described in this subsection, with respect to a State, is that the State submits an application to the Secretary, at such time and in such manner as specified by the Secretary, that includes, in addition to such other information as the Secretary shall requireâ€" </text>

<paragraph id="HF711F94EF2474B148A387BB3A2325AFE" commented="no"><enum>(1)</enum><text display-inline="yes-display-inline">a description of which activities described in subsection (d) that a state plans to implement and a description of how it plans to implement such activities; </text></paragraph>

<paragraph id="HDA31623DE6764B3FB9861C3FFD5EB74C" commented="no"><enum>(2)</enum><text>assurances that the Federal funds attributable to the increase under subsection (a) will be usedâ€" </text>

<subparagraph id="H440A5F07FE5542FEBEC58CD817C0BB39" commented="no"><enum>(A)</enum><text display-inline="yes-display-inline">to implement the activities described in subsection (d); and</text></subparagraph>

<subparagraph id="H5F11BCB1752846EC9AE4FE94E9D6F308" commented="no"><enum>(B)</enum><text>to supplement, and not supplant, the level of State funds expended for home and community-based services for eligible individuals through programs in effect as of the date of the enactment of this section; and</text></subparagraph></paragraph>

<paragraph id="H6898DC835AA64E939ACB8EA2C900B299"><enum>(3)</enum><text display-inline="yes-display-inline">assurances that the State will conduct adequate oversight and ensure the validity of such data as may be required by the Secretary.</text></paragraph></subsection>

<subsection id="H17860C9AC85D4D1D87A881E719292C17"><enum>(c)</enum><header>Approval of application</header><text display-inline="yes-display-inline">Not later than 90 days after the date of submission of an application of a State under subsection (b), the Secretary shall certify if the application is complete. Upon certification that an application of a State is complete, the application shall be deemed to be approved for purposes of this section.</text></subsection>

<subsection id="H0965E6F45B1F4225B401433AE2E54999"><enum>(d)</enum><header>Activities to improve the delivery of HCBS</header>

<paragraph id="HDAB20A726B6C4182A308617BEE09B188"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">A State shall work with community partners, such as Area Agencies on Aging, Centers for Independent Living, non-profit home and community-based services providers, and other entities providing home and community-based services, to implementâ€" </text>

<subparagraph id="HD052CE890BDB4DBB89725E7A9921E7D1"><enum>(A)</enum><text display-inline="yes-display-inline">the purposes described in paragraph (2) during the COVIDâ€"19 public health emergency period; and</text></subparagraph>

<subparagraph id="HA595DDE79FAD4B46823C7C0BCF03D890"><enum>(B)</enum><text>the purposes described in paragraph (3) after the end of such emergency period.</text></subparagraph></paragraph>

<paragraph id="H98A42E42FD4649D99C5C192592CF921C"><enum>(2)</enum><header>Focused areas of HCBS improvement</header><text>The purposes described in this paragraph, with respect to a State, are the following:</text>

<subparagraph id="H05D9128E1AB84D819E37F5132B37863B"><enum>(A)</enum><text display-inline="yes-display-inline">To increase rates for home health agencies and agencies that employ direct support professionals (including independent providers in a self-directed or consumer-directed model) to provide home and community-based services under the State Medicaid program, provided that any agency or individual that receives payment under such an increased rate increases the compensation it pays its home health workers or direct support professionals.</text></subparagraph>

<subparagraph id="HBD6105AC14734050900FD8CE33C5DDE7"><enum>(B)</enum><text>To provide paid sick leave, paid family leave, and paid medical leave for home health workers and direct support professionals.</text></subparagraph>

<subparagraph id="H9DE0A30AF4DB4A10B66D0CF8E292AF61"><enum>(C)</enum><text>To provide hazard pay, overtime pay, and shift differential pay for home health workers and direct support professionals.</text></subparagraph>

<subparagraph id="H587783E95B744ADF9C90F3ACF0FF556F"><enum>(D)</enum><text display-inline="yes-display-inline">To provide home and community-based services to eligible individuals who are on waiting lists for programs approved under sections 1115 or 1915 of the Social Security Act (42 U.S.C. 1315, 1396n).</text></subparagraph>

<subparagraph id="H7A9198BAE81C46EB8F3DDFB56A3A18AD"><enum>(E)</enum><text display-inline="yes-display-inline">To purchase emergency supplies and equipment, which may include items not typically covered under the Medicaid program, such as personal protective equipment, necessary to enhance access to services and to protect the health and well-being of home health workers and direct support professionals.</text></subparagraph>

<subparagraph id="H1EBD41067CFA482C8AE811E0B1EC0C30"><enum>(F)</enum><text display-inline="yes-display-inline">To pay for the travel of home health workers and direct support professionals to conduct home and community-based services.</text></subparagraph>

<subparagraph id="HE059D16130E74ADF8C2DC5FE86777220"><enum>(G)</enum><text>To recruit new home health workers and direct support professionals.</text></subparagraph>

<subparagraph id="H91729E2CE09A4A29BD2227723DCF6074"><enum>(H)</enum><text display-inline="yes-display-inline">To support family care providers of eligible individuals with needed supplies and equipment, which may include items not typically covered under the Medicaid program, such as personal protective equipment, and pay.</text></subparagraph>

<subparagraph id="H120986CC7036414AA9D9FBDBBD3C516C"><enum>(I)</enum><text>To pay for training for home health workers and direct support professionals that is specific to the COVID-19 public health emergency.</text></subparagraph>

<subparagraph id="HF073015D6C8D441CAEB9406415A0D5FA"><enum>(J)</enum><text display-inline="yes-display-inline">To pay for assistive technologies, staffing, and other costs incurred during the COVID-19 public health emergency period in order to facilitate community integration and ensure an individual's person-centered service plan continues to be fully implemented.</text></subparagraph>

<subparagraph id="H296B7CFCC4624C6D9C6ECEE6308BBFE"><enum>(K)</enum><text display-inline="yes-display-inline">To prepare information and public health and educational materials in accessible formats (including formats accessible to people with low literacy or intellectual disabilities) about prevention, treatment, recovery and other aspects of COVID-19 for eligible individuals, their families, and the general community served by agencies described in subparagraph (A).</text></subparagraph>

<subparagraph id="HB7C5DC2ECF34497E9D59245D825217C5"><enum>(L)</enum><text display-inline="yes-display-inline">To pay for American sign language interpreters to assist in providing home and community-based services to eligible individuals and to inform the general public about COVID-19.</text></subparagraph>

<subparagraph id="H75E22A8366B449C39799FD92CDC7DD07"><enum>(M)</enum><text display-inline="yes-display-inline">To allow day services providers to provide home and community-based services.</text></subparagraph>

<subparagraph id="H297A4E650CFA42FE8D83A1F7A61D9AF6"><enum>(N)</enum><text display-inline="yes-display-inline">To pay for other expenses deemed appropriate by the Secretary to enhance, expand, or strengthen Home and Community-Based Services, including retainer payments, and expenses which meet the criteria of the home and community-based settings rule published on January 16, 2014.</text></subparagraph></paragraph>

<paragraph id="H34ADA6C477654F85A9C3C366C7F1784A"><enum>(3)</enum><header>Permissible uses after the emergency period</header><text>The purpose described in this paragraph, with respect to a State, is to assist eligible individuals who had to relocate to a nursing facility or institutional setting from their homes during the COVID-19 public health emergency period in</text>

<subparagraph id="H138B3BB309C04DE3A3262550533FA0A0"><enum>(A)</enum><text display-inline="yes-display-inline">moving back to their homes (including by paying for moving

costs, first month's rent, and other one-time expenses and start-up costs);</text></subparagraph>

<subparagraph id="HC6A595A6A34C4A98910BF4F920FC610D"><enum>(B)</enum><text display-inline="yes-display-inline">resuming home and community-based services;</text></subparagraph>

<subparagraph id="H5CD9BC0375204454BE34A8B141FE6D9E"><enum>(C)</enum><text>receiving mental health services and necessary rehabilitative service to regain skills lost while relocated during the public health emergency period; and </text></subparagraph>

<subparagraph id="HDD8A1A84094D45008915B6DCDD46FC3E"><enum>(D)</enum><text display-inline="yes-display-inline">while funds attributable to the increased FMAP under this section remain available, continuing home and community-based services for eligible individuals who were served from a waiting list for such services during the public health emergency period. </text></subparagraph></paragraph></subsection>

<subsection id="H82F8711D6CC74CDFBA4048ACE9E51D0D"><enum>(e)</enum><header>Reporting requirements</header>

<paragraph id="HDA46CACCE387440EBA8F552A7C1DE443"><enum>(1)</enum><header>State reporting requirements</header><text display-inline="yes-display-inline">Not later than December 31, 2022, any State with respect to which an application is approved by the Secretary pursuant to subsection (c) shall submit a report to the Secretary that contains the following information:</text>

<subparagraph id="H36D130CB0F47410AAC2AFC3E8C2DAF2E"><enum>(A)</enum><text>Activities and programs that were funded using Federal funds attributable to such increase.</text></subparagraph>

<subparagraph id="HC161B7A880154952B2AE67C339145AE0"><enum>(B)</enum><text>The number of eligible individuals who were served by such activities and programs.</text></subparagraph>

<subparagraph id="H497545CEFBE446938E545CA1F5FC4459"><enum>(C)</enum><text display-inline="yes-display-inline">The number of eligible individuals who were able to resume home and community-based services as a result of such activities and programs.</text></subparagraph></paragraph>

<paragraph id="H99C058D556E74EAAAF1A2DD1B66F1A0E"><enum>(2)</enum><header>HHS evaluation</header>

<subparagraph id="H4CF849E68E5140A187BA381F14DBDADD"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The Secretary shall evaluate the implementation and outcomes of this section in the aggregate using an external evaluator with experience evaluating home and community-based services, disability programs, and older adult programs.</text></subparagraph>

<subparagraph id="H8989B184E49D4315A787590753A5BB08"><enum>(B)</enum><header>Evaluation criteria</header><text display-inline="yes-display-inline">For purposes of subparagraph (A), the external evaluator shall⁶</text>

<clause id="H9E599300EA3C426781668185C6AA633E"><enum>(i)</enum><text display-inline="yes-display-inline">document and evaluate changes in access, availability, and quality of home and community-based services in each HCBS program State;</text></clause>

<clause id="H1FB619692FD94067B8C9EC5A4CB05B95"><enum>(ii)</enum><text display-inline="yes-display-inline">document and evaluate aggregate changes in access, availability, and quality of home and community-based services across all such States; and</text></clause>

<clause id="H90CA36F8EB0A49BA846469EF074AAECC"><enum>(iii)</enum><text>evaluate the implementation and outcomes of this section based on⁷</text>

<subclause id="H8D6FBEBDE1C443B8AE39E5D3F98DFBFA"><enum>(I)</enum><text display-inline="yes-display-inline">the impact of this section on increasing funding for home and community-based services;</text></subclause>

<subclause id="H5B962AE44D334EE2A61B2DDF4656EA6F"><enum>(II)</enum><text display-inline="yes-display-inline">the impact of this section on achieving targeted access, availability, and quality of home and community-based services; and</text></subclause>

<subclause id="H6744E1CD49D546649C113E00459D7E7D"><enum>(III)</enum><text display-inline="yes-display-inline">promising practices identified by activities conducted pursuant to subsection (d) that increase access to, availability of, and quality of home and community-based services.</text></subclause></clause></subparagraph>

<subparagraph id="HF922D8572808495184CD3217156925EE"><enum>(C)</enum><header>Dissemination of evaluation findings</header><text>The Secretary shallâ€" </text>

<clause id="HACE63191FA8345329BE0C08CCABD5F56"><enum>(i)</enum><text>disseminate the findings from the evaluations conducted under this paragraph toâ€" </text>

<subclause id="HF6AF179845754AE595AA39D4ED1FB9E7"><enum>(I)</enum><text>all State Medicaid directors; and</text></subclause>

<subclause id="H097C5C9B6BD249669A9185E514F8BA53"><enum>(II)</enum><text>the Committee on Energy and Commerce of the House of Representatives, the Committee on Finance of the Senate, and the Special Committee on Aging of the Senate; and</text></subclause></clause>

<clause id="H791EC22C9D484D5EA0B701E615ED3EB8"><enum>(ii)</enum><text>make all evaluation findings publicly available in an accessible electronic format and any other accessible format determined appropriate by the Secretary.</text></clause></subparagraph>

<subparagraph id="H1388086913784385A6B42F026544036D"><enum>(D)</enum><header>Oversight</header><text display-inline="yes-display-inline">Each State with respect to which an application is approved by the Secretary pursuant to subsection (c) shall ensure adequate oversight of the expenditure of Federal funds pursuant to such increase in accordance with the Medicaid regulations, including section 1115 and 1915 waiver regulations and special terms and conditions for any relevant waiver or grant program.</text></subparagraph></paragraph>

<paragraph id="H64DEE5F235B9485A8A52F6181BDF77F9"><enum>(3)</enum><header>Non-Application Of The Paperwork Reduction Act</header><text display-inline="yes-display-inline">Chapter 35 of title 44, United States Code (commonly referred to as the â€œPaperwork Reduction Act of 1995â€), shall not apply to the provisions of this subsection.</text></paragraph></subsection>

<subsection id="H7A35060633154A209334A28332E92148"><enum>(f)</enum><header>Additional definitions</header><text>In this section:</text>

<paragraph id="HBAD0D39156B94651BCF0C782FBB17733"><enum>(1)</enum><header>COVIDâ€"19 public health emergency period</header><text>The term <term>COVIDâ€"19 public health emergency period</term> means the portion of the emergency period described in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320bâ€"5(g)) beginning on or after the date of the enactment of this Act. </text></paragraph>

<paragraph id="H34AA1B2E07A545AEAFEC9C1932560916" commented="no"><enum>(2)</enum><header>Eligible individual</header><text>The term <term>eligible individual</term> means an individual who is eligible for or enrolled for medical assistance under a State Medicaid program.</text></paragraph>

<paragraph id="H170DAD6309524C75A2FF678215208C57"><enum>(3)</enum><header>Medicaid program</header><text>The term <term>Medicaid program</term> means, with respect to a State, the State program under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) (including any waiver or demonstration under such title or under section 1115 of such Act (42 U.S.C. 1315) relating to such title). </text></paragraph>

<paragraph id="H2242AAD893F44CEEA398D36453763EDD"><enum>(4)</enum><header>Secretary</header><text>The term <term>Secretary</term> means the Secretary of Health and Human Services.</text></paragraph>

<paragraph commented="no" id="H259B3E1ECC154E37B479C0C8EAEFE8CC"><enum>(5)</enum><header>State</header><text display-inline="yes-display-inline">The term <term>State</term> has the meaning given such term for purposes of title XIX of the Social Security Act (42 U.S.C. 1396 et seq.).</text></paragraph></subsection></section>

<section id="H725CE4530D8243A5B8FD8F4831E6A8E3"><enum>30104.</enum><header>Coverage at no cost sharing of COVIDâ€"19 vaccine and treatment</header>

<subsection id="H647AFDE0D0D24E3C86F9B27312F13EC9"><enum>(a)</enum><header>Medicaid</header>

<paragraph id="H6CC45EE91D474378A24A867219A4E240"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1905(a)(4) of the Social Security Act (42 U.S.C. 1396d(a)(4)) is amendedâ€"19 vaccine and treatment</text>

<subparagraph id="HEDEA77BF7C634FE196470E11B82EB8BF"><enum>(A)</enum><text>by striking <quote>and (D)</quote> and inserting <quote>(D)</quote>; and</text></subparagraph>

<subparagraph id="H9F2DF00B67544B06BA7E92EB24F1B8F0"><enum>(B)</enum><text>by striking the semicolon at the end and inserting <quote>; (E) during the portion of the emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of the HEROES Act, a COVIDâ€"19 vaccine licensed under section 351 of the Public Health Service Act, or approved or authorized under sections 505 or 564 of the Federal Food, Drug, and Cosmetic Act, and administration of the vaccine; (F) during such portion of the emergency period described in paragraph (1)(B) of section 1135(g), items or services for the prevention or treatment of COVIDâ€"19, including drugs approved or authorized under such section 505 or such section 564 or, without regard to the requirements of section 1902(a)(10)(B) (relating to comparability), in the case of an individual who is diagnosed with or presumed to have COVIDâ€"19, during such portion of such emergency period during which such individual is infected (or presumed infected) with COVIDâ€"19, the treatment of a condition that may complicate the treatment of COVIDâ€"19;</quote>. </text></subparagraph></paragraph>

<paragraph id="H643F6EEC1EE445C0AEE02FDA054AFCE8"><enum>(2)</enum><header>Prohibition of cost sharing</header>

<subparagraph id="HF164D5F1DF074605AB59723FD2D77BEF"><enum>(A)</enum><header>In general</header><text>Subsections (a)(2) and (b)(2) of section 1916 of the Social Security Act (42 U.S.C. 1396o) are each amendedâ€"19 vaccine and treatment</text>

<clause id="HC851B5EC32F249FDB887AC1BF70896C0"><enum>(i)</enum><text>in subparagraph (F), by striking <quote>or</quote> at the end; </text></clause>

<clause id="HFF72425E8C6946AFB5E1CEA7F7C008F6"><enum>(ii)</enum><text>in subparagraph (G), by striking <quote>; and</quote> and inserting <quote>; or</quote>; and</text></clause>

<clause id="HB498F91976174670AC79CBCFFDD5EE06"><enum>(iii)</enum><text>by adding at the end the following subparagraphs:</text>

<quoted-block id="H9172920E972D42999FA7427541848F89" style="traditional" act-name="">

<subparagraph id="H5BFA286403544C9F96919092254458EE"><enum>(H)</enum><text display-inline="yes-display-inline">during the portion of the emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of this subparagraph, a COVIDâ€"19 vaccine licensed under section 351 of the Public Health Service Act, or approved or authorized under section 505 or 564 of the Federal Food, Drug, and Cosmetic Act, and the administration of such vaccine,</text></subparagraph>

<subparagraph id="H2E4424185A334DDCBA3D881BA37687F0"><enum>(I)</enum><text display-inline="yes-display-inline">during such portion of the emergency period described in paragraph (1)(B) of section 1135(g), any item or service furnished for the treatment of COVIDâ€"19, including drugs approved or authorized under such section 505 or such section 564 or, in the case of an individual who is diagnosed with or presumed to have COVIDâ€"19, during the portion of such emergency period during which such individual is infected (or presumed infected) with COVIDâ€"19, the treatment of a condition that may complicate the treatment of COVIDâ€"19; and</text></subparagraph><after-quoted-block></after-quoted-block></clause></subparagraph>

<subparagraph id="H4A69EBF2F2BE4110A7BEFF7F8DA3A9CD"><enum>(B)</enum><header>Application to alternative cost sharing</header><text>Section 1916A(b)(3)(B) of the Social Security Act (42 U.S.C. 1396oâ€"1(b)(3)(B)) is amendedâ€"19 vaccine and treatment</text>

<clause id="HB6DED8A7CC574C99AFDE8E86D4A8C139"><enum>(i)</enum><text>in clause (xi), by

striking <quote>any visit</quote> and inserting <quote>any service</quote>;
and</text></clause>

<clause id="HC73BDEB04A7D40A3BFF0E0F9291BE206"><enum>(ii)</enum><text>by adding at the end the following clauses:</text>

<quoted-block id="HB25401F923CD49C7A05424150B59FE60" style="traditional" act-name="">

<clause id="H45D820126A4643B99630549A7DB8623A"><enum>(xii)</enum><text display-inline="yes-display-inline">During the portion of the emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of this clause, a COVIDâ€"19 vaccine licensed under section 351 of the Public Health Service Act, or approved or authorized under section 505 or 564 of the Federal Food, Drug, and Cosmetic Act, and the administration of such vaccine.</text></clause>

<clause id="H9A771923C6424CB1B26DA05644F3D115"><enum>(xiii)</enum><text display-inline="yes-display-inline">During such portion of the emergency period described in paragraph (1)(B) of section 1135(g), an item or service furnished for the treatment of COVIDâ€"19, including drugs approved or authorized under such section 505 or such section 564 or, in the case of an individual who is diagnosed with or presumed to have COVIDâ€"19, during such portion of such emergency period during which such individual is infected (or presumed infected) with COVIDâ€"19, the treatment of a condition that may complicate the treatment of COVIDâ€"19.</text></clause><after-quoted-block>.</after-quoted-block></quoted-block></clause></subparagraph>

<subparagraph id="H2EC76BC215694F5B966612FAE66F80F3"><enum>(C)</enum><header>Clarification</header><text>The amendments made by this subsection shall apply with respect to a State plan of a territory in the same manner as a State plan of one of the 50 States.</text></subparagraph></paragraph></subsection>

<subsection id="HF11AB4CE351F4A60BF641403EBC3403A" commented="no"><enum>(b)</enum><header>State pediatric vaccine distribution program</header><text>Section 1928 of the Social Security Act (42 U.S.C. 1396s) is amendedâ€"</text>

<paragraph commented="no" id="H08932F7E924A408C9570099F7646EE55"><enum>(1)</enum><text>in subsection (a) (1) â€"</text>

<subparagraph commented="no" id="H7BB58CFD322C4ECFB826DC4C1BE2AF4A"><enum>(A)</enum><text>in subparagraph (A), by striking <quote>; and</quote> and inserting a semicolon;</text></subparagraph>

<subparagraph commented="no" id="H3EFB60D1B74F42EFAE80174F00B54E7B"><enum>(B)</enum><text>in subparagraph (B), by striking the period and inserting <quote>; and</quote>; and</text></subparagraph>

<subparagraph commented="no" id="H8F65E6AF9796401BB616F7AA957C6C10"><enum>(C)</enum><text>by adding at the end the following subparagraph: </text>

<quoted-block id="H6ABCF690876844808B2645F075C58227" style="traditional" act-name="">

<subparagraph id="HB225302324C94BCFA61B914634B2BED8"><enum>(C)</enum><text display-inline="yes-display-inline">during the portion of the emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of this subparagraph, each vaccine-eligible child (as defined in subsection (b)) is entitled to receive a COVIDâ€"19 vaccine from a program-registered provider (as defined in subsection (h) (7)) without charge forâ€"</text>

<clause id="H52A7C9366A3B40EA80CC06F3E8216CF9"><enum>(i)</enum><text display-inline="yes-display-inline">the cost of such vaccine; or</text></clause>

<clause id="H25EF8DB910264363A67491DE65A3E758"><enum>(ii)</enum><text display-inline="yes-display-inline">the administration of such vaccine.</text></clause></subparagraph><after-quoted-block>;</after-quoted-block></quoted-block></subparagraph></paragraph>

<paragraph commented="no" id="H5518F586E1B34B2386FD7356952E21E9"><enum>(2)</enum><text>in subsection

(c) (2)â€" </text>

<subparagraph commented="no"
id="H39327CA440D942E8BB0896ACA3BDCBC3"><enum>(A)</enum><text>in subparagraph (C)(ii),
by inserting <quote>, but, during the portion of the emergency period described in
paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of the
HEROES Act, may not impose a fee for the administration of a COVIDâ€"19 vaccine</quote>
before the period; and</text></subparagraph>

<subparagraph commented="no"
id="H7DA8288E821D435C8041867FAAD7537E"><enum>(B)</enum><text>by adding at the end the
following subparagraph:</text>

<quoted-block id="H6760EF272AA7408D89298587594DAC17" style="traditional" act-name="">

<subparagraph id="H6F8A8C38A9C54A3B89755B58EF66F6F4"
commented="no"><enum>(D)</enum><text display-inline="yes-display-inline">The provider
will provide and administer an approved COVIDâ€"19 vaccine to a vaccine-eligible child
in accordance with the same requirements as apply under the preceding subparagraphs to
the provision and administration of a qualified pediatric vaccine to such a
child.</text></subparagraph><after-quoted-block>; and</after-quoted-block></quoted-
block></subparagraph></paragraph>

<paragraph commented="no"
id="H7B30E892D5E54F0A9224718F995C6F15"><enum>(3)</enum><text>in subsection (d)(1), in
the first sentence, by inserting <quote>, including, during the portion of the
emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date
of the enactment of the HEROES Act, with respect to a COVIDâ€"19 vaccine licensed under
section 351 of the Public Health Service Act, or approved or authorized under section
505 or 564 of the Federal Food, Drug, and Cosmetic Act</quote> before the
period.</text></paragraph></subsection>

<subsection
id="H13F37B16A0BE40A18AB4432382331524"><enum>(c)</enum><header>CHIP</header>

<paragraph id="H7E7D50A2A6384382A013299CB936F17D"><enum>(1)</enum><header>In
general</header><text>Section 2103(c) of the Social Security Act (42 U.S.C. 1397cc(c))
is amended by adding at the end the following paragraph: </text>

<quoted-block id="H60852E5385CC4257BADE1262CE9831C9" style="traditional" act-name="">

<paragraph id="HDF75318EE5E43DAA4566A25FCF5F079"><enum>(11)</enum><header>Coverage of
COVIDâ€"19 vaccines and treatment</header><text display-inline="yes-display-
inline">Regardless of the type of coverage elected by a State under subsection (a),
child health assistance provided under such coverage for targeted low-income children
and, in the case that the State elects to provide pregnancy-related assistance under
such coverage pursuant to section 2112, such pregnancy-related assistance for targeted
low-income pregnant women (as defined in section 2112(d)) shall include coverage,
during the portion of the emergency period described in paragraph (1)(B) of section
1135(g) beginning on the date of the enactment of this paragraph, ofâ€" </text>

<subparagraph id="HD6A3AE5189FD4D5E911372B0DBBB8B3E"><enum>(A)</enum><text display-
inline="yes-display-inline">a COVIDâ€"19 vaccine licensed under section 351 of the
Public Health Service Act, or approved or authorized under section 505 or 564 of the
Federal Food, Drug, and Cosmetic Act, and the administration of such vaccine;
and</text></subparagraph>

<subparagraph id="HAF4FC09B1778454C8EE2C4DFE3C21E8A"><enum>(B)</enum><text display-
inline="yes-display-inline">any item or service furnished for the treatment of
COVIDâ€"19, including drugs approved or authorized under such section 505 or such
section 564, or, in the case of an individual who is diagnosed with or presumed to have
COVIDâ€"19, during the portion of such emergency period during which such individual is
infected (or presumed infected) with COVIDâ€"19, the treatment of a condition that may
complicate the treatment of COVIDâ€"19.</text></subparagraph></paragraph><after-quoted-
block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="HDCCA1677D6B54148AF1559AC6EFD91E2"><enum>(2)</enum><header>Prohibition
of cost sharing</header><text>Section 2103(e)(2) of the Social Security Act (42 U.S.C.
1397cc(e)(2)), as amended by section 6004(b)(3) of the Families First Coronavirus
Response Act, is amendedâ€" </text>

<subparagraph id="H630B757E05B046489FF052CD9FB74132"><enum>(A)</enum><text>in the paragraph header, by inserting <quote><header-in-text style="traditional" level="subparagraph">a COVIDâ€"19 vaccine, COVIDâ€"19 treatment,</header-in-text></quote> before <quote><header-in-text style="traditional" level="subparagraph">or pregnancy-related assistance</header-in-text></quote>; and</text></subparagraph>

<subparagraph id="H793DEFDDC1F04444AAC3624379003481"><enum>(B)</enum><text>by striking <quote>visits described in section 1916(a)(2)(G), or</quote> and inserting <quote>services described in section 1916(a)(2)(G), vaccines described in section 1916(a)(2)(H) administered during the portion of the emergency period described in paragraph (1)(B) of section 1135(g) beginning on the date of the enactment of the HEROES Act, items or services described in section 1916(a)(2)(I) furnished during such emergency period, or</quote>.</text></subparagraph></paragraph></subsection>

<subsection commented="no" id="H77C3BF58A5F14001A398A3BAD31353E0"><enum>(d)</enum><header>Conforming amendments</header><text>Section 1937 of the Social Security Act (42 U.S.C. 1396uâ€"7) is amendedâ€" </text>

<paragraph commented="no" id="HD15B6D0BAB664570AE469C338D08BB87"><enum>(1)</enum><text>in subsection (a)(1)(B), by inserting <quote>, under subclause (XXIII) of section 1902(a)(10)(A)(ii),</quote> after <quote>section 1902(a)(10)(A)(i)</quote>; and</text></paragraph>

<paragraph commented="no" id="H89D4296EE5B14ECE98ADD21E3377FF5A"><enum>(2)</enum><text>in subsection (b)(5), by adding before the period the following: <quote>, and, effective on the date of the enactment of the HEROES Act, must comply with subparagraphs (F) through (I) of subsections (a)(2) and (b)(2) of section 1916 and subsection (b)(3)(B) of section 1916A</quote>.</text></paragraph></subsection>

<subsection commented="no" id="HC0A916CEDB72489BBBB77B4E750764EF"><enum>(e)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by this section shall take effect on the date of enactment of this Act and shall apply with respect to a COVIDâ€"19 vaccine beginning on the date that such vaccine is licensed under section 351 of the Public Health Service Act (42 U.S.C. 262), or approved or authorized under section 505 or 564 of the Federal Food, Drug, and Cosmetic Act.</text></subsection></section>

<section id="H4DF3F14759FB4BD48C621E352C735549" section-type="subsequent-section"><enum>30105.</enum><header>Optional coverage at no cost sharing of COVIDâ€"19 treatment and vaccines under Medicaid for uninsured individuals</header>

<subsection id="HD994D28A474A4605AE7504FC90913FAA"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1902(a)(10) of the Social Security Act (42 U.S.C. 1396a(a)(10)) is amended, in the matter following subparagraph (G), by striking <quote>and any visit described in section 1916(a)(2)(G)</quote> and inserting the following: <quote>, any COVIDâ€"19 vaccine that is administered during any such portion (and the administration of such vaccine), any item or service that is furnished during any such portion for the treatment of COVIDâ€"19, including drugs approved or authorized under section 505 or 564 of the Federal Food, Drug, and Cosmetic Act, or, in the case of an individual who is diagnosed with or presumed to have COVIDâ€"19, during the period such individual is infected (or presumed infected) with COVIDâ€"19, the treatment of a condition that may complicate the treatment of COVIDâ€"19, and any services described in section 1916(a)(2)(G)</quote>.</text></subsection>

<subsection id="H7A284364A5714274A24A736D2E78B905" commented="no"><enum>(b)</enum><header>Definition of uninsured individual</header>

<paragraph id="H75230860FF4645068301C3C13499D156"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Subsection (ss) of section 1902 of the Social Security Act (42 U.S.C. 1396a) is amended to read as follows:</text>

<quoted-block style="OLC" id="HA75AA13962B9413F8228A6C7F9156CD1" display-inline="no-display-inline">

<subsection id="H089853E50DEC4806ABA676E380F35A26"><enum>(ss)</enum><header>Uninsured individual defined</header><text display-inline="yes-display-inline">For purposes of

this section, the term <term>uninsured individual</term> means, notwithstanding any other provision of this title, any individual who is not covered by minimum essential coverage (as defined in section 5000A(f) (1) of the Internal Revenue Code of 1986).</text></subsection><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="H7360106E85944C61AC7D2B062F0C471A" commented="no"><enum>(2)</enum><header>Effective date</header><text>The amendment made by paragraph (1) shall take effect and apply as if included in the enactment of the Families First Coronavirus Response Act (Public Law 116â€"127).</text></paragraph></subsection>

<subsection commented="no" id="H773291297F5843478542C58E6289808D"><enum>(c)</enum><header>Clarification regarding emergency services for certain individuals</header><text>Section 1903(v) (2) of the Social Security Act (42 U.S.C. 1396b(v) (2)) is amended by adding at the end the following flush sentence:</text>

<quoted-block style="OLC" id="H191263DFF3C44189A8F9C463BFDECB02" display-inline="no-display-inline">

<quoted-block-continuation-text quoted-block-continuation-text-level="paragraph">For purposes of subparagraph (A), care and services described in such subparagraph include any in vitro diagnostic product described in section 1905(a) (3) (B) (and the administration of such product), any COVIDâ€"19 vaccine (and the administration of such vaccine), any item or service that is furnished for the treatment of COVIDâ€"19, including drugs approved or authorized under section 505 or 564 of the Federal Food, Drug, and Cosmetic Act, or a condition that may complicate the treatment of COVIDâ€"19, and any services described in section 1916(a) (2) (G).</quoted-block-continuation-text><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection commented="no" id="H241F255CD0FF454484855F5B6E36A76E"><enum>(d)</enum><header>Inclusion of COVIDâ€"19 concern as an emergency condition</header><text>Section 1903(v) (3) of the Social Security Act (42 U.S.C. 1396b(v) (3)) is amended by adding at the end the following flush sentence:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HBA55B1FB7DA54B97A0A2933B7418EE09">

<quoted-block-continuation-text quoted-block-continuation-text-level="paragraph" commented="no">Such term includes any indication that an alien described in paragraph (1) may have contracted COVIDâ€"19.</quoted-block-continuation-text><after-quoted-block>.</after-quoted-block></quoted-block></subsection></section>

<section id="H9D1038732D704A3E9FF01121C844B2EA"><enum>30106.</enum><header>Extension of full Federal medical assistance percentage to Indian health care providers</header><text display-inline="no-display-inline">Section 1905 of the Social Security Act (42 U.S.C. 1396d) is amendedâ€" </text>

<paragraph id="H2E06183E944B4DA697F19432FE2F0FDA"><enum>(1)</enum><text display-inline="yes-display-inline">in subsection (a), by amending paragraph (9) to read as follows: </text>

<quoted-block style="OLC" id="HCE569D2367DF46D6BEA9B15395F7B016" display-inline="no-display-inline">

<paragraph id="H4D13242942C34C8DA454D965DD9A6910"><enum>(9)</enum><text display-inline="yes-display-inline">clinic services furnished by or under the direction of a physician, without regard to whether the clinic itself is administered by a physician, includingâ€"</text>

<subparagraph id="H65D21C794CD94DCCAFCCED078081D1CD"><enum>(A)</enum><text display-inline="yes-display-inline">such services furnished outside the clinic by clinic personnel to an eligible individual who does not reside in a permanent dwelling or does not have a fixed home or mailing address; and</text></subparagraph>

<subparagraph id="HA7D0D2A131D941419EB84D10E19B441F"><enum>(B)</enum><text display-inline="yes-display-inline">for the period beginning on July 1, 2020, and ending on June 30, 2021, such services provided outside the clinic on the basis of a referral from a clinic administered by an Indian Health Program (as defined in paragraph (12) of

section 4 of the Indian Health Care Improvement Act, or an Urban Indian Organization as defined in paragraph (29) of section 4 of such Act that has a grant or contract with the Indian Health Service under title V of such Act;

(2) in subsection (b), by inserting after (as defined in section 4 of the Indian Health Care Improvement Act) the following: (as defined in section 4 of the Indian Health Care Improvement Act) that has a grant or contract with the Indian Health Service under title V of such Act; and, for such period, the Federal medical assistance percentage shall also be 100 per centum with respect to amounts expended as medical assistance for services provided to an individual who is eligible to receive services from the Indian Health Service and is eligible for assistance under the State plan, by a participating provider under the State plan whether provided directly or on the basis of a referral from the Indian Health Service, a Indian Health Service facility operated by an Indian tribe or tribal organization, or an Urban Indian organization (as defined in section 4 of such Act) that has a grant or contract with the Indian Health Service under title V of such Act.

30107. Medicaid coverage for citizens of Freely Associated States

(a) In general Section 402(b)(2) of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (8 U.S.C. 1612(b)(2)) is amended by adding at the end the following new subparagraph:

"(G) Medicaid exception for citizens of Freely Associated States With respect to eligibility for benefits for the designated Federal program defined in paragraph (3)(C) (relating to the Medicaid program), section 401(a) and paragraph (1) shall not apply to any individual who lawfully resides in 1 of the 50 States or the District of Columbia in accordance with the Compacts of Free Association between the Government of the United States and the Governments of the Federated States of Micronesia, the Republic of the Marshall Islands, and the Republic of Palau and shall not apply, at the option of the Governor of Puerto Rico, the Virgin Islands, Guam, the Northern Mariana Islands, or American Samoa as communicated to the Secretary of Health and Human Services in writing, to any individual who lawfully resides in the respective territory in accordance with such Compacts."

(b) Exception to 5-Year limited eligibility Section 403(d) of such Act (8 U.S.C. 1613(d)) is amended—

(1) in paragraph (1), by striking "or" at the end;

(2) in paragraph (2), by striking the period at the end and inserting "; or";

(3) by adding at the end the following new paragraph:

"an individual described in section 402(b)(2)(G), but only with respect to the designated Federal program defined in section 402(b)(3)(C)."

block></paragraph></subsection>

<subsection id="H89291945A14C4D41B5B26DA841CE232B"><enum>(c)</enum><header>Definition of qualified alien</header><text display-inline="yes-display-inline">Section 431(b) of such Act (8 U.S.C. 1641(b)) is amendedâ€" </text>

<paragraph id="H557B00747500412B8D9FEF9704F9A4E4"><enum>(1)</enum><text>in paragraph (6), by striking <quote>; or</quote> at the end and inserting a comma;</text></paragraph>

<paragraph id="H97AEECF9856F4135987F2276709CD4FB"><enum>(2)</enum><text>in paragraph (7), by striking the period at the end and inserting <quote>; or</quote>; and</text></paragraph>

<paragraph id="H1FE4910FE10147C89F4AFE0ADC15A0C7"><enum>(3)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block display-inline="no-display-inline" id="H8DBB7EFDC4FA4872B1A7680243799F52" style="OLC">

<paragraph id="HC36833D175D343FC89452E59BA9E8B7A"><enum>(8)</enum><text display-inline="yes-display-inline">an individual who lawfully resides in the United States in accordance with a Compact of Free Association referred to in section 402(b) (2) (G), but only with respect to the designated Federal program defined in section 402(b) (3) (C) (relating to the Medicaid program).</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HC0F8716DB421447AB462CB2EE9CA2700"><enum>(d)</enum><header>Application to State plans</header><text display-inline="yes-display-inline">Section 1902(a) (10) (A) (i) of the Social Security Act (42 U.S.C. 1396a(a) (10) (A) (i)) is amended by inserting after subclause (IX) the following:</text>

<quoted-block style="OLC" id="H9373FB0628A748938EB605CB3E40BD9A" display-inline="no-display-inline">

<subclause id="H7F0DA9CE9E744C31AC551385F229BC0E"><enum>(X)</enum><text display-inline="yes-display-inline">who are described in section 402(b) (2) (G) of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 and eligible for benefits under this title by reason of application of such section;</text></subclause><after-quoted-block>.</after-quoted-block></quoted-block></subclause>

<subsection display-inline="no-display-inline" id="H1BE61B0F5E38427292940A78305BC371"><enum>(e)</enum><header>Conforming amendments</header><text>Section 1108 of the Social Security Act (42 U.S.C. 1308) is amendedâ€" </text>

<paragraph id="HFDC494C05F6B413BA2307AA2CEADB2"><enum>(1)</enum><text>in subsection (f), in the matter preceding paragraph (1), by striking <quote>subsections (g) and (h) and section 1935(e) (1) (B)</quote> and inserting <quote>subsections (g), (h), and (i) and section 1935(e) (1) (B)</quote>; and</text></paragraph>

<paragraph id="H4C0C206D5DA4457EAF72CB69A636BEE7"><enum>(2)</enum><text>by adding at the end the following:</text>

<quoted-block id="HC0F7BD59FEF440989CD2613525AC89D6" style="OLC">

<subsection id="HF21B51A1534C4790A1850C329955CF8D"><enum>(i)</enum><header>Exclusion of medical assistance expenditures for citizens of Freely Associated States</header><text>Expenditures for medical assistance provided to an individual described in section 431(b) (8) of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (8 U.S.C. 1641(b) (8)) shall not be taken into account for purposes of applying payment limits under subsections (f) and (g).</text></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="HDE48BB3902B84A8788EB89B1B8496BE1" commented="no" display-inline="no-display-inline"><enum>(f)</enum><header>Effective date</header><text>The amendments made by this section shall apply to benefits for items and services furnished on or after the date of the enactment of this Act. </text></subsection></section>

<section id="HAA99692E8F1E45EAA60D07D3A0D72A2C">

commented="no"><enum>30108.</enum><header>Temporary increase in Medicaid DSH allotments</header>

<subsection id="HBAB6382D1E464DF5993658417F7CC359">
commented="no"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1923(f)(3) of the Social Security Act (42 U.S.C. 1396râ€"4(f)(3)) is amendedâ€" </text>

<paragraph id="H412C2EBD155D46AFAC997C24BE8F60D5"><enum>(1)</enum><text>in subparagraph (A), by striking <quote>and subparagraph (E)</quote> and inserting <quote>and subparagraphs (E) and (F)</quote>; and</text></paragraph>

<paragraph id="H8C60EB2AE41B49C1BCAA9CB4B4AA4029"><enum>(2)</enum><text>by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" id="HECAB76B6C85048018FA4237529899461" display-inline="no-display-inline">

<subparagraph id="H1D15B5330D914C64AFB7054FD0B4242F"><enum>(F)</enum><header>Temporary increase in allotments during certain public health emergency</header><text display-inline="yes-display-inline">The DSH allotment for any State for each of fiscal years 2020 and 2021 is equal to 102.5 percent of the DSH allotment that would be determined under this paragraph for the State for each respective fiscal year without application of this subparagraph, notwithstanding subparagraphs (B) and (C). For each fiscal year after fiscal year 2021, the DSH allotment for a State for such fiscal year is equal to the DSH allotment that would have been determined under this paragraph for such fiscal year if this subparagraph had not been enacted.</text><continuation-text continuation-text-level="subparagraph"/></subparagraph><after-quoted-block>.</after-quoted-block></paragraph></subsection>

<subsection id="HC74323EC7E004D81B83820409DA83E0D"><enum>(b)</enum><header>DSH allotment adjustment for Tennessee</header><text>Section 1923(f)(6)(A)(vi) of the Social Security Act (42 U.S.C. 1396râ€"4(f)(6)(A)(vi)) is amendedâ€" </text>

<paragraph id="HCC54D09727BB4A968E4FC0EF33F29CFA"><enum>(1)</enum><text>by striking <quote>Notwithstanding any other provision of this subsection</quote> and inserting the following: </text>

<quoted-block style="OLC" id="HCCC9430BD3284C6B975475C30524F379" display-inline="no-display-inline">

<subclause id="HA44C7F12CCC04A4093D7C0312BFCE7A2"><enum>(I)</enum><header>In general</header><text display-inline="yes-display-inline">Notwithstanding any other provision of this subsection (except as provided in subclause (II) of this clause)</text></subclause><after-quoted-block>; and</after-quoted-block></quoted-block></paragraph>

<paragraph id="HA6BBC52CA85A4C2A88BA160177893F2E"><enum>(2)</enum><text>by adding at the end the following:</text>

<quoted-block style="OLC" id="H6D264025B1F74A6F87E3305C42F36A0C" display-inline="no-display-inline">

<subclause id="H1D78F308BFEEA4F749AAFDC4BEF11D7C6"><enum>(II)</enum><header>Temporary increase in allotments</header><text display-inline="yes-display-inline">The DSH allotment for Tennessee for each of fiscal years 2020 and 2021 shall be equal to \$54,427,500.</text></subclause><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HEABD4CFEBE65458D85DDDD48F1070D61">
commented="no"><enum>(c)</enum><header>Sense of Congress</header><text display-inline="yes-display-inline">It is the sense of Congress that a State should prioritize making payments under the State plan of the State under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) (or a waiver of such plan) to disproportionate share hospitals that have a higher share of COVIDâ€"19 patients relative to other such hospitals in the State.</text></subsection></section>

<section id="H7EF62356CCB9457696989EBC2B1E6B84"><enum>30109.</enum><header>Extension of existing section 1115 demonstrations</header>

<subsection

id="H0D7F4970F33D4332815D751F807782FE"><enum>(a)</enum><header>Applicability</header><text display-inline="yes-display-inline">This section shall apply with respect to demonstrations operated by States pursuant to section 1115(a) of the Social Security Act (42 U.S.C. 1315(a)) to promote the objectives of title XIX or XXI of the Social Security Act with a project term set to end on or before February 28, 2021.</text></subsection>

<subsection id="H5294ED2B513D4F32B24DA54ABD4EC01A"><enum>(b)</enum><header>Approval of extension</header><text>Upon request by a State, the Secretary of Health and Human Services shall approve an extension of the waiver and expenditure authorities for a demonstration project described in subsection (a) for a period up to and including December 31, 2021, to ensure continuity of programs and funding during the emergency period described in section 1135(g) (1) (B) of the Social Security Act (42 U.S.C. 1320bâ€"5(g) (1) (B)).</text></subsection>

<subsection id="H90FE9C6564014760890CA4C42E50EDF8"><enum>(c)</enum><header>Extension terms and conditions</header>

<paragraph id="H1B8629F0D7744E2BBE980203318A79B8" display-inline="yes-display-inline"><enum>(1)</enum><text>The approval pursuant to this section shall extend the terms and conditions that applied to the demonstration project to the extension period. Financial terms and conditions shall continue at levels equivalent to the prior demonstration or program year. All demonstration program components shall be extended to operate through the end of the extension term. In its request for an extension, the State shall identify operational and programmatic changes necessary to continue and stabilize programs into the extension period and shall work with the Secretary of Health and Human Services to implement such changes.</text></paragraph>

<paragraph id="HCC1F32014A7B4B948F7177A5E5CCD035" indent="up1"><enum>(2)</enum><text>Notwithstanding the foregoing, the State may request, and the Secretary of Health and Human Services may approve, modifications to a demonstration projectâ€™s terms and conditions to address the impact of the federally designated public health emergency with respect to COVIDâ€™19. Such modifications may, at the option of the State, become effective retroactive to the start of the calendar quarter in which the first day of the emergency period described in paragraph (1) (B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320bâ€"5(g)) occurs.</text></paragraph></subsection>

<subsection id="HF323F7F6CBE14DE9972F931F2FB872B8"><enum>(d)</enum><header>Budget neutrality</header><text>Budget neutrality for extensions under this section shall be deemed to have been met at the conclusion of the extension period, and States receiving extensions under this section shall not be required to submit a budget neutrality analysis for the extension period.</text></subsection>

<subsection id="HA8D8D95F39494F92A7CEA26EE3A3FE9F"><enum>(e)</enum><header>Expedited application process</header><text>The Federal and State public notice and comment procedures or other time constraints otherwise applicable to demonstration project amendments shall be waived to expedite a Stateâ€™s extension request pursuant to this section. The Secretary of Health and Human Services shall approve the extension application within 45 days of a Stateâ€™s submission of its request, or such other timeframe as is mutually agreed to with the State.</text></subsection>

<subsection id="H30D5C44D8FBB4170951A70F8FC02724E"><enum>(f)</enum><header>Continuation of secretarial authority under declared emergency</header><text display-inline="yes-display-inline">This section does not restrict the Secretary of Health and Human Services from exercising existing flexibilities through demonstration projects operated pursuant to section 1115 of the Social Security Act (42 U.S.C. 1315) in conjunction with the COVIDâ€™19 public health emergency.</text></subsection>

<subsection id="H356352F928B34C16995B56CC9D783546"><enum>(g)</enum><header>Rule of construction</header><text display-inline="yes-display-inline">Nothing in this section shall authorize the Secretary of Health and Human Service to approve or extend a waiver that fails to meet the requirements of section 1115 of the Social Security Act (42 U.S.C. 1315).</text></subsection></section>

<section id="HF157D5BEE3184615874F118CF6CF9961"><enum>30110.</enum><header>Allowing for medical assistance under Medicaid for inmates during 30-day period preceding release</header>

<subsection id="H6617FA25602D4C0FBB1DD69F85C2E857"><enum>(a)</enum><header>In

general</header><text display-inline="yes-display-inline">The subdivision (A) following paragraph (30) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)) is amended by inserting <quote>and except during the 30-day period preceding the date of release of such individual from such public institution</quote> after <quote>medical institution</quote>.</text></subsection>

<subsection id="H23CB9CB1632E42D9A3B8500AA1040B8D"><enum>(b)</enum><header>Report</header><text display-inline="yes-display-inline">Not later than June 30, 2022, the Medicaid and CHIP Payment and Access Commission shall submit a report to Congress on the Medicaid inmate exclusion under the subdivision (A) following paragraph (30) of section 1905(a) of the Social Security Act (42 U.S.C. 1396d(a)). Such report may, to the extent practicable, include the following information:</text>

<paragraph id="H28AB20606C4145408CE9FD968E8E968B"><enum>(1)</enum><text>The number of incarcerated individuals who would otherwise be eligible to enroll for medical assistance under a State plan approved under title XIX of the Social Security Act (42 U.S.C. 1396 et seq.) (or a waiver of such a plan).</text></paragraph>

<paragraph id="H39FC816F9EC74B27976CB31CD29EF6F4"><enum>(2)</enum><text>Access to health care for incarcerated individuals, including a description of medical services generally available to incarcerated individuals.</text></paragraph>

<paragraph id="H7D3647F33A784A22A77925611D2642AC"><enum>(3)</enum><text>A description of current practices related to the discharge of incarcerated individuals, including how prisons interact with State Medicaid agencies to ensure that such individuals who are eligible to enroll for medical assistance under a State plan or waiver described in paragraph (1) are so enrolled.</text></paragraph>

<paragraph id="HFE63924F54704D9CAB0B740834DAA94F"><enum>(4)</enum><text>If determined appropriate by the Commission, recommendations for Congress, the Department of Health and Human Services, or States regarding the Medicaid inmate exclusion.</text></paragraph>

<paragraph id="HD468E15AF53349B9B2A7560AEB84660E"><enum>(5)</enum><text>Any other information that the Commission determines would be useful to Congress.</text></paragraph></subsection></section>

<section id="H875B74FF01834942A831003C99D4C4B6" commented="no"><enum>30111.</enum><header>Medicaid coverage of certain medical transportation</header>

<subsection id="H61B20EB487A94DC19A513931BDE99044"><enum>(a)</enum><header>Continuing requirement of Medicaid coverage of necessary transportation</header>

<paragraph id="H1CB823EFEF4F4A8B993407CAB0241994" commented="no"><enum>(1)</enum><header>Requirement</header><text display-inline="yes-display-inline">Section 1902(a)(4) of the Social Security Act (42 U.S.C. 1396a(a)(4)) is amendedâ€</text>

<subparagraph id="H4378AC7D24874330AA62CBF29EF84078" commented="no"><enum>(A)</enum><text>by striking <quote>and including provision for utilization</quote> and inserting <quote>including provision for utilization</quote>; and</text></subparagraph>

<subparagraph id="H70327601EC8E49028B784693CDA9911D" commented="no"><enum>(B)</enum><text display-inline="yes-display-inline">by inserting after <quote>supervision of administration of the plan</quote> the following: <quote>, and, subject to section 1903(i), including a specification that the single State agency described in paragraph (5) will ensure necessary transportation for beneficiaries under the State plan to and from providers and a description of the methods that such agency will use to ensure such transportation</quote>.</text></subparagraph></paragraph>

<paragraph id="H149635EB39C94F50AA02A72567F49015" commented="no"><enum>(2)</enum><header>Application with respect to benchmark benefit packages and benchmark equivalent coverage</header><text>Section 1937(a)(1) of the Social Security Act (42 U.S.C. 1396uâ€(a)(1)) is amendedâ€</text>

<subparagraph id="HBA6AAA3D03D240ADB5C7118615458D55" commented="no"><enum>(A)</enum><text>in subparagraph (A), by striking <quote>subsection (E)</quote> and inserting <quote>subparagraphs (E) and (F)</quote>;

and</text></subparagraph>

<subparagraph id="H97D5BF7793044A77B90402BFD8206296"
commented="no"><enum>(B)</enum><text>by adding at the end the following new
subparagraph:</text>

<quoted-block style="OLC" id="H95FEAF22BA0948BBA8139B473DD9A082" display-inline="no-
display-inline">

<subparagraph id="H2D89C69ED19043CE87B04D7DA7B46B6D"
commented="no"><enum>(F)</enum><header>Necessary transportation</header><text display-
inline="yes-display-inline">The State may only exercise the option under subparagraph
(A)(i) if, subject to section 1903(i)(9) and in accordance with section 1902(a)(4), the
benchmark benefit package or benchmark equivalent coverage described in such
subparagraph (or the State)â€"</text>

<clause id="H6717B66746214AF5A5B5525982D01D3E"
commented="no"><enum>(i)</enum><text>ensures necessary transportation for individuals
enrolled under such package or coverage to and from providers; and</text></clause>

<clause id="H1F393DE17EEA4E2C87FC018A3C4A494E"
commented="no"><enum>(ii)</enum><text>provides a description of the methods that will
be used to ensure such transportation.</text></clause><continuation-text continuation-
text-level="subparagraph" commented="no"/></subparagraph><after-quoted-block>.</after-
quoted-block></quoted-block></subparagraph></paragraph>

<paragraph id="HE0AB75F83A964D408E9212684E6EAE8"
commented="no"><enum>(3)</enum><header>Limitation on Federal financial
participation</header><text display-inline="yes-display-inline">Section 1903(i) of the
Social Security Act (42 U.S.C. 1396b(i)) is amended by inserting after paragraph (8)
the following new paragraph:</text>

<quoted-block style="OLC" id="HBE99B869132A40E89254B0E02477697E" display-inline="no-
display-inline">

<paragraph id="H1F18B6F6741440B9914F57B880330E5F" indent="down1"
commented="no"><enum>(9)</enum><text display-inline="yes-display-inline">with respect
to any amount expended for non-emergency transportation described in section
1902(a)(4), unless the State plan provides for the methods and procedures required
under section 1902(a)(30)(A); or</text></paragraph><after-quoted-block>.</after-quoted-
block></quoted-block></paragraph>

<paragraph id="HCAB9A79A15F24B6283DE80F19D9BD75F"
commented="no"><enum>(4)</enum><header>Effective date</header><text display-
inline="yes-display-inline">The amendments made by this subsection shall take effect on
the date of the enactment of this Act and shall apply to transportation furnished on or
after such date.</text></paragraph></subsection>

<subsection id="H55EEAC6EC1904BD6A8D8BF71B9C5E210"
commented="no"><enum>(b)</enum><header>Medicaid program integrity measures related to
coverage of nonemergency medical transportation</header>

<paragraph id="H8703AE0CC35549BFAE6C87581D9F38EC"
commented="no"><enum>(1)</enum><header>GAO study</header><text display-inline="yes-
display-inline">Not later than two years after the date of the enactment of this Act,
the Comptroller General of the United States shall conduct a study, and submit to
Congress, a report on coverage under the Medicaid program under title XIX of the Social
Security Act of nonemergency transportation to medically necessary services. Such study
shall take into account the 2009 report of the Office of the Inspector General of the
Department of Health and Human Services, titled "Fraud and Abuse Safeguards for
Medicaid Nonemergency Medical Transportation" (OEIâ€"06â€"07â€"003200). Such report
shall include the following:</text>

<subparagraph id="HF10F65725D9B4086BC1A830F68129A91"
commented="no"><enum>(A)</enum><text display-inline="yes-display-inline">An examination
of the 50 States and the District of Columbia to identify safeguards to prevent and
detect fraud and abuse with respect to coverage under the Medicaid program of
nonemergency transportation to medically necessary services.</text></subparagraph>

<subparagraph id="HCE59970898B44BFD925C9E131D2A9D18"
commented="no"><enum>(B)</enum><text>An examination of transportation brokers to

identify the range of safeguards against such fraud and abuse to prevent improper payments for such transportation.</text></subparagraph>

<subparagraph id="HEB7B35588EC1423597F97ACCD08E447D" commented="no"><enum>(C)</enum><text>Identification of the numbers, types, and outcomes of instances of fraud and abuse, with respect to coverage under the Medicaid program of such transportation, that State Medicaid Fraud Control Units have investigated in recent years.</text></subparagraph>

<subparagraph id="H2D0625A548AD4B6A8E5E199AB8A91317" commented="no"><enum>(D)</enum><text>Identification of commonalities or trends in program integrity, with respect to such coverage, to inform risk management strategies of States and the Centers for Medicare & Medicaid Services.</text></subparagraph></paragraph>

<paragraph id="HEE496EB39CDA4B70BE9024CB60AB70BE" commented="no"><enum>(2)</enum><header>Stakeholder working group</header>

<subparagraph id="HC986143860184CE6B66947BCBF4C9B6B" commented="no"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">Not later than one year after the date of the enactment of this Act, the Secretary of Health and Human Services, through the Centers of Medicare & Medicaid Services, shall convene a series of meetings to obtain input from appropriate stakeholders to facilitate discussion and shared learning about the leading practices for improving Medicaid program integrity, with respect to coverage of nonemergency transportation to medically necessary services.</text></subparagraph>

<subparagraph id="H59021BD7F1184978AA8251DB0391BCB8" commented="no"><enum>(B)</enum><header>Topics</header><text>The meetings convened under subparagraph (A) shallâ€

<clause id="H82EB60F94A7443C6B5B17302B75ECAC9" commented="no"><enum>(i)</enum><text>focus on ongoing challenges to Medicaid program integrity as well as leading practices to address such challenges; and</text></clause>

<clause id="H12E10DB78D304AA2BEE453D8BCA10A45" commented="no"><enum>(ii)</enum><text display-inline="yes-display-inline">address specific challenges raised by stakeholders involved in coverage under the Medicaid program of nonemergency transportation to medically necessary services, including unique considerations for specific groups of Medicaid beneficiaries meriting particular attention, such as American Indians and tribal land issues or accommodations for individuals with disabilities.</text></clause></subparagraph>

<subparagraph id="H8085599D71514FD4A0E80C67D5AC8BCB" commented="no"><enum>(C)</enum><header>Stakeholders</header><text display-inline="yes-display-inline">Stakeholders described in subparagraph (A) shall include individuals from State Medicaid programs, brokers for nonemergency transportation to medically necessary services that meet the criteria described in section 1902(a)(70)(B) of the Social Security Act (42 U.S.C. 1396a(a)(70)(B)), providers (including transportation network companies), Medicaid patient advocates, and such other individuals specified by the Secretary.</text></subparagraph></paragraph>

<paragraph id="HE422972C03754F0898688C5B275E681A" commented="no"><enum>(3)</enum><header>Guidance review</header><text display-inline="yes-display-inline">Not later than 18 months after the date of the enactment of this Act, the Secretary of Health and Human Services, through the Centers for Medicare & Medicaid Services, shall assess guidance issued to States by the Centers for Medicare & Medicaid Services relating to Federal requirements for nonemergency transportation to medically necessary services under the Medicaid program under title XIX of the Social Security Act and update such guidance as necessary to ensure States have appropriate and current guidance in designing and administering coverage under the Medicaid program of nonemergency transportation to medically necessary services.</text></paragraph>

<paragraph id="H1F13F999FBA24917AE374C206C2BFAE8" commented="no"><enum>(4)</enum><header>NEMT transportation provider and driver requirements</header>

<subparagraph id="HEC94A2790F8140139DDDEAE340368A3E" commented="no"><enum>(A)</enum><header>State plan requirement</header><text display-

inline="yes-display-inline"><italic/>Section 1902(a) of the Social Security Act (42 U.S.C. 1396a(a)) is amendedâ€" </text>

<clause id="H630C17B991FF485093D2B59CB1A9577C" commented="no"><enum>(i)</enum><text>by striking <quote>and</quote> at the end of paragraph (85); </text></clause>

<clause id="HDBF4E9FD708D4809883E4B04CC9559AD" commented="no"><enum>(ii)</enum><text>by striking the period at the end of paragraph (86) and inserting <quote>; and</quote>; and </text></clause>

<clause id="HF00997F17BF14144BC466E706AE7D65F" commented="no"><enum>(iii)</enum><text>by inserting after paragraph (86) the following new paragraph: </text>

<quoted-block style="OLC" id="H53BCD09B0F3F4679B0A6D8D416905266" display-inline="no-display-inline">

<paragraph id="H76A0622D54414DE68135EE63D3D8D39E" commented="no"><enum>(87)</enum><text display-inline="yes-display-inline">provide for a mechanism, which may include attestation, that ensures that, with respect to any provider (including a transportation network company) or individual driver of nonemergency transportation to medically necessary services receiving payments under such plan (but excluding any public transit authority), at a minimumâ€" </text>

<subparagraph id="H5240AD3D331942D78218ADBB3604A6FA" commented="no"><enum>(A)</enum><text display-inline="yes-display-inline">each such provider and individual driver is not excluded from participation in any Federal health care program (as defined in section 1128B(f)) and is not listed on the exclusion list of the Inspector General of the Department of Health and Human Services;</text></subparagraph>

<subparagraph id="HB0B1D9177D134AB09D0AD25B58E125E8" commented="no"><enum>(B)</enum><text display-inline="yes-display-inline">each such individual driver has a valid driverâ€™s license; </text></subparagraph>

<subparagraph id="HCE6F33964D1045609B817C40E7483A60" commented="no"><enum>(C)</enum><text display-inline="yes-display-inline">each such provider has in place a process to address any violation of a State drug law; and </text></subparagraph>

<subparagraph id="HB601C99B2D504945950FF8E8E568F290" commented="no"><enum>(D)</enum><text display-inline="yes-display-inline">each such provider has in place a process to disclose to the State Medicaid program the driving history, including any traffic violations, of each such individual driver employed by such provider, including any traffic violations.</text></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></clause></subparagraph>

<subparagraph id="H5E6B16A73521409893047E7C079D5FCF" commented="no"><enum>(B)</enum><header>Effective date</header>

<clause id="H29E2355DB6DA4B70899B4BB727B0CBF5" commented="no"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">Except as provided in clause (ii), the amendments made by subparagraph (A) shall take effect on the date of the enactment of this Act and shall apply to services furnished on or after the date that is one year after the date of the enactment of this Act.</text></clause>

<clause id="H458EED0E536F496B8A3AB4AB8ABC3625" commented="no"><enum>(ii)</enum><header>Exception if State legislation required</header><text>In the case of a State plan for medical assistance under title XIX of the Social Security Act which the Secretary of Health and Human Services determines requires State legislation (other than legislation appropriating funds) in order for the plan to meet the additional requirement imposed by the amendments made by subparagraph (A), the State plan shall not be regarded as failing to comply with the requirements of such title solely on the basis of its failure to meet this additional requirement before the first day of the first calendar quarter beginning after the close of the first regular session of the State legislature that begins after the date of the enactment of this Act. For purposes of the previous sentence, in the case of a State that has a 2-year legislative session, each year of such session shall be deemed

to be a separate regular session of the State legislature.
 </text></clause></subparagraph></paragraph>

<paragraph id="H7F206C996E984ACF9B9B3E0816E3A2F7"
 commented="no"><enum>(5)</enum><header>Analysis of TâC"MSIS data</header><text display-
 inline="yes-display-inline">Not later than one year after the date of the enactment of
 this Act, the Secretary of Health and Human Services, through the Centers for Medicare
 & Medicaid Services, shall analyze, and submit to Congress a report on, the nation-
 wide data set under the Transformed Medicaid Statistical Information System to identify
 recommendations relating to coverage under the Medicaid program under title XIX of the
 Social Security Act of nonemergency transportation to medically necessary
 services.</text></paragraph></subsection></section></title>

<title id="HEF79628CC45147A7B43046DEBAFE87E8"><enum>II</enum><header>Medicare
 Provisions</header>

<section id="H3B06DCC79FF9492AA75ADF0236B0D0A7" section-type="subsequent-
 section"><enum>30201.</enum><header>Holding Medicare beneficiaries harmless for
 specified COVIDâ€"19 treatment services furnished under part A or part B of the
 Medicare program</header>

<subsection id="H6C9D6E0143B24256B6B011A5BFEEAFAAE"><enum>(a)</enum><header>In
 general</header><text display-inline="yes-display-inline">Notwithstanding any other
 provision of law, in the case of a specified COVIDâ€"19 treatment service (as defined
 in subsection (b)) furnished during any portion of the emergency period described in
 paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320b-5(g))
 beginning on or after the date of the enactment of this Act to an individual entitled
 to benefits under part A or enrolled under part B of title XVIII of the Social Security
 Act (42 U.S.C. 1395 et seq.) for which payment is made under such part A or such part
 B, the Secretary of Health and Human Services (in this section referred to as the
 <quote>Secretary</quote>) shall provide thatâ€"</text>

<paragraph id="H0CF30072F115419C983849921EB1C05D"><enum>(1)</enum><text>any cost-
 sharing required (including any deductible, copayment, or coinsurance) applicable to
 such individual under such part A or such part B with respect to such item or service
 is paid by the Secretary; and</text></paragraph>

<paragraph id="HA30D3AC349594988815F282908B1B41A"><enum>(2)</enum><text>the provider of
 services or supplier (as defined in section 1861 of the Social Security Act (42 U.S.C.
 1395x)) does not hold such individual liable for such
 requirement.</text></paragraph></subsection>

<subsection id="HF9B105BB52064703853CEB9878342E9F"><enum>(b)</enum><header>Definition
 of specified COVIDâ€"19 treatment services</header><text>For purposes of this section,
 the term <term>specified COVIDâ€"19 treatment service</term> means any item or service
 furnished to an individual for which payment may be made under part A or part B of
 title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.) if such item or service
 is included in a claim with an ICDâ€"10â€"CM code relating to COVIDâ€"19 (as described
 in the document entitled <quote>ICDâ€"10â€"CM Official Coding Guidelines - Supplement
 Coding encounters related to COVIDâ€"19 Coronavirus Outbreak</quote> published on
 February 20, 2020, or as otherwise specified by the Secretary).</text></subsection>

<subsection id="H6682C726241842C2A60EF1884695A4D9"><enum>(c)</enum><header>Recovery of
 cost-Sharing amounts paid by the Secretary in the case of supplemental insurance
 coverage</header>

<paragraph id="H088362577B7145AAA4E9C4E972164FB0"><enum>(1)</enum><header>In
 general</header><text display-inline="yes-display-inline">In the case of any amount
 paid by the Secretary pursuant to subsection (a)(1) that the Secretary determines would
 otherwise have been paid by a group health plan or health insurance issuer (as such
 terms are defined in section 2791 of the Public Health Service Act (42 U.S.C.
 300ggâ€"91)), a private entity offering a medicare supplemental policy under section
 1882 of the Social Security Act (42 U.S.C. 1395ss), any other health plan offering
 supplemental coverage, a State plan under title XIX of the Social Security Act, or the
 Secretary of Defense under the TRICARE program, such plan, issuer, private entity,
 other health plan, State plan, or Secretary of Defense, as applicable, shall pay to the
 Secretary, not later than 1 year after such plan, issuer, private entity, other health
 plan, State plan, or Secretary of Defense receives a notice under paragraph (3), such
 amount in accordance with this subsection.</text></paragraph>

<paragraph id="H681F71A035084A3A80239ABFBA060731"><enum>(2)</enum><header>Required information</header><text display-inline="yes-display-inline">Not later than 9 months after the date of the enactment of this Act, each group health plan, health insurance issuer, private entity, other health plan, State plan, and Secretary of Defense described in paragraph (1) shall submit to the Secretary such information as the Secretary determines necessary for purposes of carrying out this subsection. Such information so submitted shall be updated by such plan, issuer, private entity, other health plan, State plan, or Secretary of Defense, as applicable, at such time and in such manner as specified by the Secretary.</text></paragraph>

<paragraph id="H71C8317266A944C3ACC40DE0ED075137"><enum>(3)</enum><header>Review of claims and notification</header><text display-inline="yes-display-inline">The Secretary shall establish a process under which claims for items and services for which the Secretary has paid an amount pursuant to subsection (a)(1) are reviewed for purposes of identifying if such amount would otherwise have been paid by a plan, issuer, private entity, other health plan, State plan, or Secretary of Defense described in paragraph (1). In the case such a claim is so identified, the Secretary shall determine the amount that would have been otherwise payable by such plan, issuer, private entity, other health plan, State plan, or Secretary of Defense and notify such plan, issuer, private entity, other health plan, State plan, or Secretary of Defense of such amount.</text></paragraph>

<paragraph id="H8C87D4E0EC87498CB2A7AB905A7927EA"><enum>(4)</enum><header>Enforcement</header><text>The Secretary may impose a civil monetary penalty in an amount determined appropriate by the Secretary in the case of a plan, issuer, private entity, other health plan, or State plan that fails to comply with a provision of this section. The provisions of section 1128A of the Social Security Act shall apply to a civil monetary penalty imposed under the previous sentence in the same manner as such provisions apply to a penalty or proceeding under subsection (a) or (b) of such section.</text></paragraph></subsection>

<subsection id="H1A1171F210C947F6A867B5E35FD34272"><enum>(d)</enum><header>Funding</header><text>The Secretary shall provide for the transfer to the Centers for Medicare & Medicaid Program Management Account from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Trust Fund (in such portions as the Secretary determines appropriate) \$100,000,000 for purposes of carrying out this section.</text></subsection>

<subsection id="H1FFC8C8E95F2430EA061BC56208748DE"><enum>(e)</enum><header>Report</header><text>Not later than 3 years after the date of the enactment of this Act, the Inspector General of the Department of Health and Human Services shall submit to Congress a report containing an analysis of amounts paid pursuant to subsection (a)(1) compared to amounts paid to the Secretary pursuant to subsection (c).</text></subsection>

<subsection id="H331406BFF71045A2A9DE423F461FB80E"><enum>(f)</enum><header>Implementation</header><text display-inline="yes-display-inline">Notwithstanding any other provision of law, the Secretary may implement the provisions of this section by program instruction or otherwise.</text></subsection></section>

<section id="H14A3C9F577EF4C068A9F3328276007B4" section-type="subsequent-section"><enum>30202.</enum><header>Ensuring communications accessibility for residents of skilled nursing facilities during the COVID-19 emergency period</header>

<subsection id="HFD9D4203F2764D89BF117E8FC51D6C9C"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1819(c)(3) of the Social Security Act (42 U.S.C. 1395i-3(c)(3)) is amended</text>

<paragraph id="HF4DE48695F814E6B86EEDD0CBD0FAFDB"><enum>(1)</enum><text>in subparagraph (D), by striking <quote>and</quote> at the end;</text></paragraph>

<paragraph id="HB948C633E02C4C7087BB8BAF2C3ED38B"><enum>(2)</enum><text>in subparagraph (E), by striking the period and inserting <quote>; and</quote>; and</text></paragraph>

<paragraph id="HA529AF72133548E19290D4E163660E04"><enum>(3)</enum><text>by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" id="HA98232F93A5B4C088741D3FB827F8E43" display-inline="no-display-inline">

<subparagraph id="H858679DEF4634F98B3BCB4198DB15BB8"><enum>(F)</enum><text display-inline="yes-display-inline">provide for reasonable access to the use of a telephone, including TTY and TDD services (as defined for purposes of section 483.10 of title 42, Code of Federal Regulations (or a successor regulation)), and the internet (to the extent available to the facility) and inform each such resident (or a representative of such resident) of such access and any changes in policies or procedures of such facility relating to limitations on external visitors.</text></subparagraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H2BE2114A0D774FE0A7E3BC4B99046B14"><enum>(b)</enum><header>COVIDâ€"19 provisions</header>

<paragraph id="H363E0173550E4A1CAD53DC3241968D3E"><enum>(1)</enum><header>Guidance</header><text display-inline="yes-display-inline">Not later than 15 days after the date of the enactment of this Act, the Secretary of Health and Human Service shall issue guidance on steps skilled nursing facilities may take to ensure residents have access to televisitation during the emergency period defined in section 1135(g)(1)(B) of the Social Security Act (42 U.S.C. 1320bâ€"5(g)(1)(B)). Such guidance shall include information on how such facilities will notify residents of such facilities, representatives of such residents, and relatives of such residents of the rights of such residents to such televisitation, and ensure timely and equitable access to such televisitation.</text></paragraph>

<paragraph id="H7A21DFD9F402433C817EF6822CD4962E"><enum>(2)</enum><header>Review of facilities</header><text display-inline="yes-display-inline">The Secretary of Health and Human Services shall take such steps as determined appropriate by the Secretary to ensure that residents of skilled nursing facilities and relatives of such residents are made aware of the access rights described in section 1819(c)(3)(F) of the Social Security Act (42 U.S.C. 1395iâ€"3(c)(3)(F)).</text></paragraph></subsection></section>

<section id="H724F040F79F449EA906817D66FCE8839" section-type="subsequent-section"><enum>30203.</enum><header>Medicare hospital inpatient prospective payment system outlier payments for COVIDâ€"19 patients during certain emergency period</header>

<subsection id="H340CE9306EBF43C095C156F9D203672E"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1886(d)(5)(A) of the Social Security Act (42 U.S.C. 1395ww(d)(5)(A)) is amendedâ€"</text>

<paragraph id="HC513FA9B0170471F85880E25625866E3"><enum>(1)</enum><text>in clause (ii), by striking <quote>For cases</quote> and inserting <quote>Subject to clause (vii), for cases</quote>;</text></paragraph>

<paragraph id="HC595CF4BB35F472192E54A024569E490"><enum>(2)</enum><text display-inline="yes-display-inline">in clause (iii), by striking <quote>The amount</quote> and inserting <quote>Subject to clause (vii), the amount</quote>;</text></paragraph>

<paragraph id="H6D897742FB114E9886A81067433C9BCB"><enum>(3)</enum><text>in clause (iv), by striking <quote>The total amount</quote> and inserting <quote>Subject to clause (vii), the total amount</quote>; and</text></paragraph>

<paragraph id="H59D4D56836EE4E50BA058E5D7CC4FBCA"><enum>(4)</enum><text>by adding at the end the following new clause:</text>

<quoted-block style="OLC" id="H38428C9ACECD46E6B1A010E718CECAB1" display-inline="no-display-inline">

<clause id="HC2CFF1EC51CB427C928FFE2B100F7C06" indent="up3"><enum>(vii)</enum><text display-inline="yes-display-inline">For discharges that have a primary or secondary diagnosis of COVIDâ€"19 and that occur during the period beginning on the date of the enactment of this clause and ending on the sooner of January 31, 2021, or the last day of the emergency period described in section 1135(g)(1)(B), the amount of any additional payment under clause (ii) for a subsection (d) hospital for such a discharge shall be determined as ifâ€"</text>

<subclause id="H316A79FC945E46C5A58D9BBA66DF3FB3"><enum>(I)</enum><text>clause (ii) was amended by striking <quote>plus a fixed dollar amount determined by the

Secretary</quote>;</text></subclause>

<subclause id="HF029C8293C314B88B5065176547A426C"><enum>(II)</enum><text>the reference in clause (iii) to <quote>approximate the marginal cost of care beyond the cutoff point applicable under clause (i) or (ii)</quote> were a reference to <quote>approximate the marginal cost of care beyond the cutoff point applicable under clause (i), or, in the case of an additional payment requested under clause (ii), be equal to 100 percent of the amount by which the costs of the discharge for which such additional payment is so requested exceed the applicable DRG prospective payment rate</quote>;</text></subclause>

<subclause id="H089264A18F0A43C8939B5E23BB480DCD"><enum>(III)</enum><text>clause (iv) does not apply.</text></subclause></clause><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H2E92C85104ED4D9CAECF372644D0AB57"><enum>(b)</enum><header>Exclusion from reduction in average standardized amounts payable to hospitals located in certain areas</header><text display-inline="yes-display-inline">Section 1886(d)(3)(B) of the Social Security Act (42 U.S.C. 1395ww(d)(3)(B)) is amended by inserting before the period the following: <quote>, other than additional payments described in clause (vii) of such paragraph</quote>.</text></subsection>

<subsection id="H7A64C826527C4D6DA3D2B0B1A563C2DF"><enum>(c)</enum><header>Application to site neutral IPPS payment rates</header><text>Section 1886(m)(6)(B) of the Social Security Act (42 U.S.C. 1395ww(m)(6)(B)) is amendedâ€"</text>

<paragraph id="H8F25B7544D3F464D8F2A8987586D7E3C"><enum>(1)</enum><text>in clause (i)â€"</text>

<subparagraph id="HE4E6229E86C6417BB4C59BD4DADC7A55"><enum>(A)</enum><text>in the matter preceding subclause (I), by striking <quote>In this paragraph</quote> and inserting <quote>Subject to clause (ii), in this paragraph</quote>;</text></subparagraph>

<subparagraph id="H108040E4597244C48BD4E8216CAA4660"><enum>(B)</enum><text>in subclause (I), by striking <quote>clause (iii)</quote> and inserting <quote>clause (iv)</quote>; and</text></subparagraph>

<subparagraph id="HEA9A50F16A5746C08992BADD98C94C28"><enum>(C)</enum><text>in subclause (II), by striking <quote>clause (ii)</quote> and inserting <quote>clause (iii)</quote>;</text></subparagraph></paragraph>

<paragraph id="HB905B8A27EB443F2950D52A32BEA4636"><enum>(2)</enum><text>in clause (ii), in the matter preceding subclause (I), by striking <quote>clause (iv)</quote> and inserting <quote>clause (v)</quote>;</text></paragraph>

<paragraph id="HF04C18BD1FB84CA78418C622967DE836"><enum>(3)</enum><text>in clause (iii)(I), by striking <quote>clause (ii)</quote> and inserting <quote>clause (iii)</quote>;</text></paragraph>

<paragraph id="H834247DA78924D1F88AC352BEF065074"><enum>(4)</enum><text>in clause (iv), by striking <quote>clause (ii)(I)</quote> and inserting <quote>clause (iii)(I)</quote>;</text></paragraph>

<paragraph id="H7B6554C6E68946BE8BE350A59A9F2EC5"><enum>(5)</enum><text>by redesignating clauses (ii) through (iv) as clauses (iii) through (v), respectively; and</text></paragraph>

<paragraph id="H76E8C9D9A05B4C3080D0A2764B753041"><enum>(6)</enum><text>by inserting after clause (i) the following new clause:</text>

<quoted-block style="OLC" id="HEFC3B22425564FF79D2A24DD75A70154" display-inline="no-display-inline">

<clause id="H7CFC1875F15849028106876D2D03D269"><enum>(ii)</enum><header>Exception</header><text display-inline="yes-display-inline">Notwithstanding clause (i), the term <term>applicable site neutral payment rate</term> meansâ€"</text>

<subclause id="H4417E1681F5A4DBA86007F39D9580AD7"><enum>(I)</enum><text display-inline="yes-display-inline">for discharges that have a primary or secondary diagnosis of COVIDâ€"19 and that occur during any portion of the emergency period described in

section 1135(g)(1)(B) occurring during a cost reporting period described in clause (i)(I), the greater of the blended payment rate specified in clause (iv) or the percent described in clause (iii)(II); and

(II) for discharges that have a primary or secondary diagnosis of COVID-19 and that occur during any portion of the emergency period described in section 1135(g)(1)(B) occurring during a cost reporting period described in clause (i)(II), the percent described in clause (iii)(II).

(d) **Implementation**
Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise.

Coverage of treatments for COVID-19 at no cost sharing under the Medicare Advantage program

(a) **In general**
Section 1852(a)(1)(B) of the Social Security Act (42 U.S.C. 1395wâ€"22(a)(1)(B)) is amended by adding at the end the following new clause:

(vii) **Special coverage rules for specified COVID-19 treatment services**
Notwithstanding clause (i), in the case of a specified COVID-19 treatment service (as defined in section 30201(b) of the HEROES Act) that is furnished during a plan year occurring during any portion of the emergency period defined in section 1135(g)(1)(B) beginning on or after the date of the enactment of this clause, a Medicare Advantage plan may not, with respect to such service, impose

(I) any cost-sharing requirement (including a deductible, copayment, or coinsurance requirement); and

(II) in the case such service is a critical specified COVID-19 treatment service (including ventilator services and intensive care unit services), any prior authorization or other utilization management requirement.

A Medicare Advantage plan may not take the application of this clause into account for purposes of a bid amount submitted by such plan under section 1854(a)(6).

(b) **Implementation**
Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise.

Requiring coverage under Medicare PDPs and MAâ€"PD plans, without the imposition of cost sharing or utilization management requirements, of drugs intended to treat COVID-19 during certain emergencies

(a) **Coverage requirement**

(1) **In general**
Section 1860Dâ€"4(b)(3) of the Social Security Act (42 U.S.C. 1395wâ€"104(b)(3)) is amended by adding at the end the following new subparagraph:

(b) **Implementation**
Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise.

Requiring coverage under Medicare PDPs and MAâ€"PD plans, without the imposition of cost sharing or utilization management requirements, of drugs intended to treat COVID-19 during certain emergencies

(a) **Coverage requirement**

(1) **In general**
Section 1860Dâ€"4(b)(3) of the Social Security Act (42 U.S.C. 1395wâ€"104(b)(3)) is amended by adding at the end the following new subparagraph:

<subparagraph id="HBD135F2C7355491DA83A40B13261BA61"><enum>(I)</enum><header>Required inclusion of drugs intended to treat COVIDâ€"19</header>

<clause id="H71A7F55B0D4E46038016354DB07C737E"><enum>(i)</enum><header>In general</header><text display-inline="yes-display-inline">Notwithstanding any other provision of law, a PDP sponsor offering a prescription drug plan shall, with respect to a plan year, any portion of which occurs during the period described in clause (ii), be required toâ€" </text>

<subclause id="H830901206EC24D669E7D2AF80445B4F1"><enum>(I)</enum><text>include in any formularyâ€" </text>

<item id="H1D804181C914442D957A5A4AE5460087"><enum>(aa)</enum><text>all covered part D drugs with a medically accepted indication (as defined in section 1860Dâ€"2(e)(4)) to treat COVIDâ€"19 that are marketed in the United States; and</text></item>

<item id="HC04BB3EC81BA4C93BBEE9CA63A2B77C9"><enum>(bb)</enum><text display-inline="yes-display-inline">all drugs authorized under section 564 or 564A of the Federal Food, Drug, and Cosmetic Act to treat COVIDâ€"19; and</text></item></subclause>

<subclause id="H10B98BEA2C664DDE82E6FF5C8D45F736"><enum>(II)</enum><text display-inline="yes-display-inline">not impose any prior authorization or other utilization management requirement with respect to such drugs described in item (aa) or (bb) of subclause (I) (other than such a requirement that limits the quantity of drugs due to safety).</text></subclause></clause>

<clause id="H192F4C63B2654A2DAE05E02F151EC383"><enum>(ii)</enum><header>Period described</header><text display-inline="yes-display-inline">For purposes of clause (i), the period described in this clause is the period during which there exists the public health emergency declared by the Secretary pursuant to section 319 of the Public Health Service Act on January 31, 2020, entitled <quote>Determination that a Public Health Emergency Exists Nationwide as the Result of the 2019 Novel Coronavirus</quote> (including any renewal of such declaration pursuant to such section).</text></clause></subparagraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HFA41F51265EE42B1867114F848A963C3" display-inline="no-display-inline"><enum>(b)</enum><header>Elimination of cost sharing</header>

<paragraph id="HCEC5D63294AD46CCA99A0F5AD24A7C68"><enum>(1)</enum><header>Elimination of cost-sharing for drugs intended to treat COVIDâ€"19 under standard and alternative prescription drug coverage</header><text display-inline="yes-display-inline">Section 1860Dâ€"2 of the Social Security Act (42 U.S.C. 1395wâ€"102) is amendedâ€" </text>

<subparagraph id="H13BD74EB61F1423E96EC6BC342254112"><enum>(A)</enum><text>in subsection (b)â€" </text>

<clause id="H095476DCA4634F0497E91F153576FB61"><enum>(i)</enum><text>in paragraph (1)(A), by striking <quote>The coverage</quote> and inserting <quote>Subject to paragraph (8), the coverage</quote>;</text></clause>

<clause id="H31D902F4DB2646B28836DA7F34CC03BE"><enum>(ii)</enum><text>in paragraph (2)â€" </text>

<subclause id="H4486F8AFC2554F7BB194A4906BAB4B53"><enum>(I)</enum><text>in subparagraph (A), by inserting after <quote>Subject to subparagraphs (C) and (D)</quote> the following: <quote>and paragraph (8)</quote>;</text></subclause>

<subclause id="HA0C9FAD077D44A00BF3CD54F89F5D1D0"><enum>(II)</enum><text>in subparagraph (C)(i), by striking <quote>paragraph (4)</quote> and inserting <quote>paragraphs (4) and (8)</quote>; and</text></subclause>

<subclause id="HCF9EED08CE934A5FA0E0CF8D48BFB394"><enum>(III)</enum><text>in subparagraph (D)(i), by striking <quote>paragraph (4)</quote> and inserting <quote>paragraphs (4) and (8)</quote>;</text></subclause></clause>

<clause id="H0A93F692080D45B2ACE88518D0331E2C"><enum>(iii)</enum><text>in paragraph (4)(A)(i), by striking <quote>The coverage</quote> and inserting <quote>Subject to paragraph (8), the coverage</quote>; and</text></clause>

<clause id="HD74E1E8CDC0A4F6B95057A1083559AC1"><enum>(iv)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H50309B0A373B4ADEBBD29316047AF9C9">

<paragraph id="HA3E230A533314B58A39E555755E96ED3"><enum>(8)</enum><header>Elimination of cost-sharing for drugs intended to treat COVIDâ€"19</header><text display-inline="yes-display-inline">The coverage does not impose any deductible, copayment, coinsurance, or other cost-sharing requirement for drugs described in section 1860Dâ€"4(b)(3)(I)(i)(I) with respect to a plan year, any portion of which occurs during the period during which there exists the public health emergency declared by the Secretary pursuant to section 319 of the Public Health Service Act on January 31, 2020, entitled <quote>Determination that a Public Health Emergency Exists Nationwide as the Result of the 2019 Novel Coronavirus</quote> (including any renewal of such declaration pursuant to such section).</text></paragraph><after-quoted-block>; and</after-quoted-block></quoted-block></clause></subparagraph>

<subparagraph id="H35088807034C471F80CB0C4EF4E1D476"><enum>(B)</enum><text>in subsection (c), by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H076DD28DAC1E467EADF57ED2AAE4A781">

<paragraph id="H56E098D2C753406C93C122B5182EDBA6"><enum>(4)</enum><header>Same elimination of cost-sharing for drugs intended to treat COVIDâ€"19</header><text display-inline="yes-display-inline">The coverage is in accordance with subsection (b)(8).</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subparagraph></paragraph>

<paragraph id="H6FF832FDBE3C49098A9FA22D3090AC6D"><enum>(2)</enum><header>Elimination of cost-sharing for drugs intended to treat COVIDâ€"19 dispensed to individuals who are subsidy eligible individuals</header><text display-inline="yes-display-inline">Section 1860Dâ€"14(a) of the Social Security Act (42 U.S.C. 1395wâ€"114(a)) is amendedâ€"</text>

<subparagraph id="H31AA20F0CE714BD08AFF54E3CF7A4C46"><enum>(A)</enum><text>in paragraph (1)â€"</text>

<clause id="HD635EF778DC74532BC9692ABDB9E38EC"><enum>(i)</enum><text>in subparagraph (D)â€"</text>

<subclause id="HC21535E5B97E4A3BA816B3CB76BA3346"><enum>(I)</enum><text>in clause (ii), by striking <quote>In the case of</quote> and inserting <quote>Subject to subparagraph (F), in the case of</quote>; and</text></subclause>

<subclause id="H2AB10B513AEC44608083F6433410D39D"><enum>(II)</enum><text display-inline="yes-display-inline">in clause (iii), by striking <quote>In the case of</quote> and inserting <quote>Subject to subparagraph (F), in the case of</quote>; and</text></subclause></clause>

<clause id="H46CB5AC2C48E41078F5065C8FCB7EAD0"><enum>(ii)</enum><text>by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HB7B6AEE303C94A2883CBBD13E4CD440B">

<subparagraph id="H67D40FA4B68E4CF7846B00A6AEF92B81"><enum>(F)</enum><header>Elimination of cost-sharing for drugs intended to treat COVIDâ€"19</header><text display-inline="yes-display-inline">Coverage that is in accordance with section 1860Dâ€"2(b)(8).</text></subparagraph><after-quoted-block>; and</after-quoted-block></quoted-block></clause></subparagraph>

<subparagraph id="HEDF22783FE3048C584D953E7E01972EB"><enum>(B)</enum><text>in paragraph (2)â€"</text>

<clause id="H8A69903A81774D3D9FAD908945A7F9FA"><enum>(i)</enum><text>in subparagraph (B), by striking <quote>A reduction</quote> and inserting <quote>Subject to subparagraph (F), a reduction</quote>; </text></clause>

<clause id="H747EEF1B49E6408F92ECC505C9A25BF1"><enum>(ii)</enum><text>in subparagraph (D), by striking <quote>The substitution</quote> and inserting <quote>Subject to subparagraph (F), the substitution</quote>;</text></clause>

<clause id="H063A8A6353984324ADE15C61995605CE"><enum>(iii)</enum><text>in subparagraph (E), by inserting after <quote>Subject to</quote> the following: <quote>subparagraph (F) and</quote>; and</text></clause>

<clause id="HF605B4BDBE404BF7BBC10D0E324D312A"><enum>(iv)</enum><text display-inline="yes-display-inline">by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="H9C42259C072B4AB4A848C1D64E4ABE96">

<subparagraph id="H129A2D10250A4CBC884822290BD46CEB"><enum>(F)</enum><header>Elimination of cost-sharing for drugs intended to treat COVIDâ€"19</header><text display-inline="yes-display-inline">Coverage that is in accordance with section 1860Dâ€"2(b) (8).</text></subparagraph><after-quoted-block>.</after-quoted-block></clause></subparagraph></paragraph></subsection>

<subsection id="HBFA83E6AE5C34F0C9DF3D29447C3620F"><enum>(c)</enum><header>Implementation</header><text>Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise.</text></subsection></section>

<section id="HA2BAEFC6AD484E16A1E8C14C8AA967CF"><enum>30206.</enum><header>Modifying the accelerated and advance payment programs under parts A and B of the Medicare program during the COVIDâ€"19 emergency</header>

<subsection id="HF8A42490F3E74EC185966D08A9249AFE"><enum>(a)</enum><header>Special repayment rules</header>

<paragraph id="H6D8D7C3B2D224805BE2A2ACDE0463EA7"><enum>(1)</enum><header>Part A</header><text>Section 1815(f) (2) (C) of the Social Security Act (42 U.S.C. 1395g(f) (2) (C)) is amended to read as follows:</text>

<quoted-block style="OLC" id="H35623EA9C402486880DE79D0ED2C4A7B" display-inline="no-display-inline">

<subparagraph id="H97B96D48C0914B469EF7801DB96BE2A1" indent="up1"><enum>(C)</enum><text display-inline="yes-display-inline">In the case of an accelerated payment made under the program under subsection (e) (3) on or after the date of the enactment of the CARES Act and so made during the emergency period described in section 1135(g) (1) (B) â€"â€"</text>

<clause id="HD90849C3F663499085D70F7212CB68DE"><enum>(i)</enum><text>such payment shall be treated as if such payment were made from the General Fund of the Treasury; and</text></clause>

<clause id="H6DB838FC7C3646EAB0721578E2B6C5B7"><enum>(ii)</enum><text>upon request of the hospital, the Secretary shallâ€"â€"</text>

<subclause id="HDE5D52067C7949058055472E4F5BFA6A"><enum>(I)</enum><text>provide up to 1 year before claims are offset to recoup such payment;</text></subclause>

<subclause id="HA7500C387CA44CEEB9BD06554735101C"><enum>(II)</enum><text display-inline="yes-display-inline">provide that any such offset of a claim to recoup such payment shall not exceed 25 percent of the amount of such claim; and</text></subclause>

<subclause id="H4BB86D4FCADF4BA48B5C0E6F6C906BBE"><enum>(III)</enum><text display-inline="yes-display-inline">allow not less than 2 years from the date of the first accelerated payment before requiring that the outstanding balance be paid in full.</text></subclause></clause></subparagraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="H74D7327DEC704427A0363B3A979E05A1"><enum>(2)</enum><header>Part B</header><text>In carrying out the program described in section 421.214 of title 42, Code of Federal Regulations (or any successor regulation), in the case of a payment made under such program on or after the date of the enactment of the CARES Act (Public Law 116â€"136) and so made during the emergency period described in section 1135(g) (1) (B) of the Social Security Act (42 U.S.C. 1320bâ€"5(g) (1) (B)), the Secretary of Health and Human Services shallâ€"â€"</text>

<subparagraph id="H7C2EA24A0B144963BC81FF2D163203AE"><enum>(A)</enum><text>treat such

payment as if such payment were made from the General Fund of the Treasury;
and</text></subparagraph>

<subparagraph id="H678EC1553D584F4EB9B1CDD688A1A148"><enum>(B)</enum><text>upon request of the entity receiving such payment&C"</text>

<clause id="HD7CA44E094494996A65282070F25C4FE"><enum>(i)</enum><text display-inline="yes-display-inline">provide up to 1 year before claims are offset to recoup such payment;</text></clause>

<clause id="H7417F44F3204495FB5F88A4529A5263F"><enum>(ii)</enum><text display-inline="yes-display-inline">provide that any such offset of a claim to recoup such payment shall not exceed 25 percent of the amount of such claim; and</text></clause>

<clause id="H3438F8887121475B9858B0AAE06738FD"><enum>(iii)</enum><text display-inline="yes-display-inline">allow not less than 2 years from the date of the first advance payment before requiring that the outstanding balance be paid in full.</text></clause></subparagraph></paragraph></subsection>

<subsection id="H23C26D7880F74EBAA9EDB301F9BB41A0"><enum>(b)</enum><header>Interest rates</header>

<paragraph id="HF2DFDA02428C46C0954AD8D7534B3FAF"><enum>(1)</enum><header>Part A</header><text display-inline="yes-display-inline">Section 1815(d) of the Social Security Act (42 U.S.C. 1395g(d)) is amended by inserting before the period at the end the following: <quote>(or, in the case of such a determination made with respect to a payment made on or after the date of the enactment of the CARES Act and during the emergency period described in section 1135(g)(1)(B) under the program under subsection (e)(3), at a rate of 1 percent)</quote>.</text></paragraph>

<paragraph id="H32207395980E46CDAF7D5DAC489BD63B"><enum>(2)</enum><header>Part B</header><text>Section 1833(j) of the Social Security Act (42 U.S.C. 1395l(j)) is amended by inserting before the period at the end the following: <quote>(or, in the case of such a determination made with respect to a payment made on or after the date of the enactment of the CARES Act and during the emergency period described in section 1135(g)(1)(B) under the program described in section 421.214 of title 42, Code of Federal Regulations (or any successor regulation), at a rate of 1 percent)</quote>.</text></paragraph></subsection>

<subsection id="HD27A1687EAE5494D9DBC7DC5B912D316"><enum>(c)</enum><header>Report</header>

<paragraph id="H0ABBC27FB256454485EAD0F9A8A5E0EF"><enum>(1)</enum><header>Reports during COVID&C"19 emergency</header><text>Not later than 2 weeks after the date of the enactment of this section, and every 2 weeks thereafter during the emergency period described in section 1135(g)(1)(B) of the Social Security Act (42 U.S.C. 1320b&C"5(g)(1)(B)), the Secretary of Health and Human Services shall submit to the Committee on Ways and Means and the Committee on Energy and Commerce of the House of Representatives, and the Committee on Finance of the Senate, a report that includes the following:</text>

<subparagraph id="H17E9B1186F2641578DB54DF84D51B3C7"><enum>(A)</enum><text display-inline="yes-display-inline">The total amount of payments made under section 1815(e)(3) of the Social Security Act (42 U.S.C. 1395g(e)(3)) and under the program described in section 421.214 of title 42, Code of Federal Regulations (or any successor regulation) during the most recent 2-week period for which data is available that precedes the date of the submission of such report.</text></subparagraph>

<subparagraph id="H930A4D14C460493281EE8B781EC49E5B"><enum>(B)</enum><text>The number of entities receiving such payments during such period.</text></subparagraph>

<subparagraph id="H8B3E1E6FE3134D51BFEF58493631EB4E"><enum>(C)</enum><text>A specification of each such entity.</text></subparagraph></paragraph>

<paragraph id="H41A7A72274024331A52064AA1E585469"><enum>(2)</enum><header>Reports after COVID&C"19 emergency</header>

<subparagraph id="H27B0AFEA153B4DAAA37DE1A4A53D90CB"><enum>(A)</enum><header>In general</header><text>Not later than 6 months after the termination of the emergency period described in paragraph (1), and every 6 months thereafter until all specified payments (as defined in subparagraph (B)) have been recouped or repaid, the Secretary

of Health and Human Services shall submit to the Committee on Ways and Means and the Committee on Energy and Commerce of the House of Representatives, and the Committee on Finance of the Senate, a report that includes the following:

(i) The total amount of all specified payments for which claims have been offset to recoup such payment or the balance has been repaid.

(ii) The amount of interest that has accrued with respect to all specified payments.

(B) Specified payments

For purposes of subparagraph (A), the term specified payments means all payments made under section 1815(e)(3) of the Social Security Act (42 U.S.C. 1395g(e)(3)) or under the program described in section 421.214 of title 42, Code of Federal Regulations (or any successor regulation) made on or after the date of the enactment of the CARES Act (Public Law 116â€"136) during the emergency period described in such subparagraph.

30207. Medicare special enrollment period for individuals residing in COVIDâ€"19 emergency areas

(a) In general

Section 1837(i) of the Social Security Act (42 U.S.C. 1395p(i)) is amended by adding at the end the following new paragraph:

"OLC" id="HF2E6C9881CFD4C01BB7DA1A25004443D" display-inline="no-display-inline"

(5)

(A) In the case of an individual whoâ€"

(i) is eligible under section 1836 to enroll in the medical insurance program established by this part,

(ii) did not enroll (or elected not to be deemed enrolled) under this section during an enrollment period, and

(iii) during the emergency period (as described in section 1135(g)(1)(B)), resided in an emergency area (as described in such section),

there shall be a special enrollment period described in subparagraph (B).

(B) The special enrollment period referred to in subparagraph (A) is the period that begins not later than July 1, 2020, and ends on the last day of the month in which the emergency period (as described in section 1135(g)(1)(B)) ends.

(b) Coverage period for individuals transitioning from other coverage

Section 1838(e) of the Social Security Act (42 U.S.C. 1395q(e)) is amendedâ€"

(1) by striking "pursuant to section 1837(i)(3) or 1837(i)(4)(B)â€" and inserting the following:

"OLC" id="H3302FA4F4F7B4098958DCB8D3888B733" display-inline="yes-display-inline">
 <text display-inline="yes-display-inline">pursuant toâ€"

<paragraph id="H04951ACDC7524437BCF4E52FD5AF2163"><enum>(1)</enum><text display-inline="yes-display-inline">section 1837(i) (3) or 1837(i) (4) (B)â€</text></paragraph><after-quoted-block>;</after-quoted-block></quoted-block></paragraph>

<paragraph id="H360A53C5452049B2AE995DC3BDC1D3F9"><enum>(2)</enum><text display-inline="yes-display-inline">by redesignating paragraphs (1) and (2) as subparagraphs (A) and (B), respectively, and moving the indentation of each such subparagraph 2 ems to the right;</text></paragraph>

<paragraph id="H27FB0CC7696349C0B61E0AC394108DB4"><enum>(3)</enum><text display-inline="yes-display-inline">by striking the period at the end of the subparagraph (B), as so redesignated, and inserting <quote>; or</quote>; and</text></paragraph>

<paragraph id="H324018941F88466790F73FA195F082DB"><enum>(4)</enum><text display-inline="yes-display-inline">by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="H31E74D00014E4339A7D98D9356AACA02" display-inline="no-display-inline">

<paragraph id="HAA4120ACC6A947689BDD39ED8BB444B4"><enum>(2)</enum><text display-inline="yes-display-inline">section 1837(i) (5), the coverage period shall begin on the first day of the month following the month in which the individual so enrolls.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H932BD0FF46744963BDE0D1FEB95BFB13"><enum>(c)</enum><header>Funding</header><text display-inline="yes-display-inline">The Secretary of Health and Human Services shall provide for the transfer from the Federal Hospital Insurance Trust Fund (as described in section 1817 of the Social Security Act (42 U.S.C. 1395i)) and the Federal Supplementary Medical Insurance Trust Fund (as described in section 1841 of such Act (42 U.S.C. 1395t)), in such proportions as determined appropriate by the Secretary, to the Social Security Administration, of \$30,000,000, to remain available until expended, for purposes of carrying out the amendments made by this section.</text></subsection>

<subsection id="HB6D86186B7C2496EA463BA10AC1BB1FF"><enum>(d)</enum><header>Implementation</header><text>Notwithstanding any other provision of law, the Secretary of Health and Human Services may implement the amendments made by this section by program instruction or otherwise. </text></subsection></section>

<section id="HB02B7CC5A87A420091CD811E98F8E0C9"><enum>30208.</enum><header>COVIDâ€"19 skilled nursing facility payment incentive program</header>

<subsection id="H050893C8CF0C43B0B5E7E9B1EBAF8A66"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1819 of the Social Security Act (42 U.S.C. 1395iâ€"3) is amended by adding at the end the following new subsection:</text>

<quoted-block style="OLC" id="HB38EE7F9466846C5815536802AE44F15" display-inline="no-display-inline">

<subsection id="H23831B61D8084EC6A2D227FDCA5E760D"><enum>(k)</enum><header>COVIDâ€"19 designation program</header>

<paragraph id="H971622133A394539BD59014B461DAC57"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Not later than 2 weeks after the date of the enactment of this subsection, the Secretary shall establish a program under which a skilled nursing facility that makes an election described in paragraph (2) (A) and meets the requirements described in paragraph (2) (B) is designated (or a portion of such facility is so designated) as a COVIDâ€"19 treatment center and receives incentive payments under section 1888(e) (13).</text></paragraph>

<paragraph id="H83BB747DAECE40A1B715E8BFED353211"><enum>(2)</enum><header>Designation</header>

<subparagraph id="HD38FC4EF16A94115B0D5FAB9834B4EF1"><enum>(A)</enum><header>In general</header><text>A skilled nursing facility may elect to be designated (or to have a portion of such facility designated) as a COVIDâ€"19 treatment center under the program established under paragraph (1) if the facility submits to the Secretary, at a

time and in a manner specified by the Secretary, an application for such designation that contains such information as required by the Secretary and demonstrates that such facility meets the requirements described in subparagraph (B).</text></subparagraph>

<subparagraph id="H105DE87B99E54747876F6F9379CA20EC"><enum>(B)</enum><header>Requirements</header><text>The requirements described in this subparagraph with respect to a skilled nursing facility are the following:</text>

<clause id="H30157DE055994AE3927DB8260F674C48"><enum>(i)</enum><text display-inline="yes-display-inline">The facility has a star rating with respect to staffing of 4 or 5 on the Nursing Home Compare website (as described in subsection (i)) and has maintained such a rating on such website during the 2-year period ending on the date of the submission of the application described in subparagraph (A).</text></clause>

<clause id="H495D4CC6C835470987E2108E44ED7869"><enum>(ii)</enum><text>The facility has a star rating of 4 or 5 with respect to health inspections on such website and has maintained such a rating on such website during such period.</text></clause>

<clause id="HAB16A9E0D9FF402FBC13EC6994ABADE2"><enum>(iii)</enum><text>During such period, the Secretary or a State has not found a deficiency with such facility relating to infection control that the Secretary or State determined immediately jeopardized the health or safety of the residents of such facility (as described in paragraph (1) or (2) (A) of subsection (h), as applicable). </text></clause>

<clause id="H9FDEFEBAA8274A19B923D5E2039813AC"><enum>(iv)</enum><text>The facility provides care at such facility (or, in the case of an election made with respect to a portion of such facility, to provide care in such portion of such facility) only to eligible individuals.</text></clause>

<clause id="H97911D8D760B4067966B330F7113982B"><enum>(v)</enum><text>The facility arranges for and transfers all residents of such facility (or such portion of such facility, as applicable) who are not eligible individuals to other skilled nursing facilities (or other portions of such facility, as applicable).</text></clause>

<clause id="H773F4871208B437991B59D96C4C46FD2"><enum>(vi)</enum><text>The facility complies with the notice requirement described in paragraph (4).</text></clause>

<clause id="HC7695DFC1F0841D19D9CAD46B40AFDDE"><enum>(vii)</enum><text>The facility meets the reporting requirement described in paragraph (5).</text></clause>

<clause id="H19A805B9D934445EAB200781BE964B48"><enum>(viii)</enum><text>Any other requirement determined appropriate by the Secretary.</text></clause></subparagraph></paragraph>

<paragraph id="H6B529EC9715C4BF2BB67BFFD95E43BCE"><enum>(3)</enum><header>Duration of designation</header>

<subparagraph id="H47A523BE656840AEA95C1E1B2CF2B432"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">A designation of a skilled nursing facility (or portion of such facility) as a COVIDâ€"19 treatment center shall begin on a date specified by the Secretary and end upon the earliest of the following:</text>

<clause id="H21D4487D1BD9496D8F73FE4252461C9D"><enum>(i)</enum><text>The revocation of such designation under subparagraph (B).</text></clause>

<clause id="H9D95D910A1284E3EBF05A60001815574"><enum>(ii)</enum><text>The submission of a notification by such facility to the Secretary that such facility elects to terminate such designation.</text></clause>

<clause id="HCF774E874DF54A45935644D53677CE69"><enum>(iii)</enum><text>The termination of the program (as specified in paragraph (6)).</text></clause></subparagraph>

<subparagraph id="HF02416165DBD4967A32F2166EBDE54D8"><enum>(B)</enum><header>Revocation</header><text>The Secretary may revoke the designation of a skilled nursing facility (or portion of such facility) as a COVIDâ€"19 treatment center if the Secretary determines that the facility is no longer in compliance with a requirement described in paragraph (2) (B).</text></subparagraph></paragraph>

<paragraph id="H6503337F3E0D42A190A6E5C4BF48415C"><enum>(4)</enum><header>Resident

notice requirement</header><text>For purposes of paragraph (2) (B) (vi), the notice requirement described in this paragraph is that, not later than 72 hours before the date specified by the Secretary under paragraph (3) (A) with respect to the designation of a skilled nursing facility (or portion of such facility) as a COVIDâ€"19 treatment center, the facility provides a notification to each resident of such facility (and to appropriate representatives or family members of each such resident, as specified by the Secretary) that contains the following:</text>

<subparagraph id="H850D550BF83E4EB0AA880680604520D9"><enum>(A)</enum><text>Notice of such designation.</text></subparagraph>

<subparagraph id="H41D44EA003A8462EA5EFB577E3EFD26D"><enum>(B)</enum><text>In the case such resident is not an eligible individual (and, in the case such designation is made only with respect to a portion of such facility, resides in such portion of such facility)â€">

<clause id="H8FE63A9E5A864BFE891B7A9B3CF6D6FD"><enum>(i)</enum><text>a specification of when and where such resident will be transferred (or moved within such facility);</text></clause>

<clause id="H97A122AB8B7A4A7A9167D1E6EA18721A"><enum>(ii)</enum><text>an explanation that, in lieu of such transfer or move, such resident may arrange for transfer to such other setting (including a home) selected by the resident; and</text></clause>

<clause id="HEF923C4EE50A446796FCEEEEA446E38E"><enum>(iii)</enum><text display-inline="yes-display-inline">if such resident so arranges to be transferred to a home, information on Internet resources for caregivers who elect to care for such resident at home.</text></clause></subparagraph>

<subparagraph id="HE02EA15A9A00420AA79D5F64FA9B71A2"><enum>(C)</enum><text display-inline="yes-display-inline">Contact information for the State long-term care ombudsman (established under section 307(a) (12) of the Older Americans Act of 1965) for the applicable State.</text></subparagraph></paragraph>

<paragraph id="H7F8004FC7DC3489FB47968B85383BC70"><enum>(5)</enum><header>Reporting requirement</header>

<subparagraph id="H9E306ACB57F6423FB318F3E48A84D635"><enum>(A)</enum><header>In general</header><text>For purposes of paragraph (2) (B) (vii), the reporting requirement described in this paragraph is, with respect to a skilled nursing facility, that the facility reports to the Secretary, weekly and in such manner specified by the Secretary, the following (but only to the extent the information described in clauses (i) through (vii) is not otherwise reported to the Secretary weekly):</text>

<clause id="HEB8D62FB2AC1438D89DBC87925D64CBE"><enum>(i)</enum><text>The number of COVIDâ€"19 related deaths at such facility.</text></clause>

<clause id="HCEFE9C6A2DE947F2857625A24FC5EF7E"><enum>(ii)</enum><text>The number of discharges from such facility.</text></clause>

<clause id="H1E298C9146CD4F25820AAC7A2CD2082D"><enum>(iii)</enum><text>The number of admissions to such facility.</text></clause>

<clause id="HB7FD727C09404C7EA0A8B6E9940C6AFC"><enum>(iv)</enum><text>The number of beds occupied and the number of beds available at such facility.</text></clause>

<clause id="HF97825BCF6BE4A68BC8944846C880B82"><enum>(v)</enum><text>The number of residents on a ventilator at such facility.</text></clause>

<clause id="H2C1DD7C86A714C149BCE1679EA897674"><enum>(vi)</enum><text display-inline="yes-display-inline">The number of clinical and nonclinical staff providing direct patient care at such facility.</text></clause>

<clause id="HD86173904F27403BA1692B232CDB2E7D"><enum>(vii)</enum><text>Such other information determined appropriate by the Secretary.</text></clause></subparagraph>

<subparagraph id="H1982041CBBFB41619D4B1F7FEE302978"><enum>(B)</enum><header>Nonapplication of Paperwork Reduction Act</header><text>Chapter 35 of title 44, United States Code (commonly known as the <quote>Paperwork Reduction Act</quote>), shall not apply to the collection of information under this paragraph.</text></subparagraph></paragraph>

<paragraph id="H8B969945822245598ED6210635988244"><enum>(6)</enum><header>Definition</header><text>For purposes of this subsection, the term <term>eligible individual</term> means an individual who, during the 30-day period ending on the first day on which such individual is a resident of a COVIDâ€"19 treatment center (on or after the date such center is so designated), was furnished a test for COVIDâ€"19 that came back positive.</text></paragraph>

<paragraph id="H6AFBC96113544746B8DA07DF3AC34B25"><enum>(7)</enum><header>Termination</header><text>The program established under paragraph (1) shall terminate upon the termination of the emergency period described in section 1135(g) (1) (B).</text></paragraph>

<paragraph id="H359D8B8BB14A4EAF963A4075A84599DC"><enum>(8)</enum><header>Prohibition on administrative and judicial review</header><text display-inline="yes-display-inline">There shall be no administrative or judicial review under section 1869, 1878, or otherwise of a designation of a skilled nursing facility (or portion of such facility) as a COVIDâ€"19 treatment center, or revocation of such a designation, under this subsection.</text></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="H0D300D207E524C26BC81D8039F7ACD06"><enum>(b)</enum><header>Payment incentive</header><text display-inline="yes-display-inline">Section 1888(e) of the Social Security Act (42 U.S.C. 1395yy(e)) is amendedâ€"</text>

<paragraph id="HCC18EA7274BC41FFA0E2F6BC2B25D063"><enum>(1)</enum><text>in paragraph (1), in the matter preceding subparagraph (A), by striking <quote>and (12)</quote> and inserting <quote>(12), and (13)</quote>; and </text></paragraph>

<paragraph id="H7E4BF27C9D3644ED9BF0469B6BED9EBE"><enum>(2)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HC11CD7842C834985B1584DE2ECF0DAF8" display-inline="no-display-inline">

<paragraph id="HD647FCBFF23542C8888801C2FF4A98E4"><enum>(13)</enum><header>Adjustment for COVIDâ€"19 treatment centers</header><text display-inline="yes-display-inline">In the case of a resident of a skilled nursing facility that has been designated as a COVIDâ€"19 treatment center under section 1819(k) (or in the case of a resident who resides in a portion of such facility that has been so designated), if such resident is an eligible individual (as defined in paragraph (5) of such section), the per diem amount of payment for such resident otherwise applicable shall be increased by 20 percent to reflect increased costs associated with such residents.</text></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection></section>

<section id="H59C8A50D52F648BDA7A663E844845F38"><enum>30209.</enum><header>Funding for State strike teams for resident and employee safety in skilled nursing facilities and nursing facilities</header>

<subsection id="H2BEACB95CB27415D8DA10E9A9537E268"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Of the amounts made available under subsection (c), the Secretary of Health and Human Services (referred to in this section as the <quote>Secretary</quote>) shall allocate such amounts among the States, in a manner that takes into account the percentage of skilled nursing facilities and nursing facilities in each State that have residents or employees who have been diagnosed with COVIDâ€"19, for purposes of establishing and implementing strike teams in accordance with subsection (b).</text></subsection>

<subsection id="HC3C3377E2AD14B048C9E9DC14124CBCD"><enum>(b)</enum><header>Use of funds</header><text display-inline="yes-display-inline">A State that receives funds under this section shall use such funds to establish and implement a strike team that will be deployed to a skilled nursing facility or nursing facility in the State with diagnosed or suspected cases of COVIDâ€"19 among residents or staff for the purposes of assisting with clinical care, infection control, or staffing.</text></subsection>

<subsection id="HE808E9C7BB2548D6B78C6181FFEFB445"><enum>(c)</enum><header>Authorization of appropriations</header><text>For purposes of carrying out this section, there is authorized to be appropriated \$500,000,000.</text></subsection>

<subsection
id="HDEB3BC4994364BD7BC487FD70265A83D"><enum>(d)</enum><header>Definitions</header><text>In this section:</text>

<paragraph id="HE9C78CF2DC2E45E7A00226250C5E44DF"><enum>(1)</enum><header>Nursing facility</header><text>The term <term>nursing facility</term> has the meaning given such term in section 1919(a) of the Social Security Act (42 U.S.C. 1396r(a)).</text></paragraph>

<paragraph id="HD9663243833F492EB5C33A463B7977DF"><enum>(2)</enum><header>Skilled nursing facility</header><text>The term <term>skilled nursing facility</term> has the meaning given such term in section 1819(a) of the Social Security Act (42 U.S.C. 1395iâ€³(a)).</text></paragraph></subsection></section>

<section id="HEA87F1CA8194448EA9344E3803CDB7FF"><enum>30210.</enum><header>Providing for infection control support to skilled nursing facilities through contracts with quality improvement organizations</header>

<subsection id="H1F52E9C9837F40DB9E1A74DC1038DD9C"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1862(g) of the Social Security Act (42 U.S.C. 1395y(g)) is amendedâ€" </text>

<paragraph id="HFE5139C0189947CD9A4D423063D4F914"><enum>(1)</enum><text>by striking <quote>The Secretary</quote> and inserting <quote>(1) The Secretary</quote>; and</text></paragraph>

<paragraph id="HC6A03F61241745609ADC39A9FDB15F4E"><enum>(2)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HD079C3651EF94B869E2D453553E3D41E" display-inline="no-display-inline">

<paragraph id="HF38CBB188794473A8A609B5AFB32B0F9" indent="up1"><enum>(2)</enum>

<subparagraph id="HF7E5723995B1490E9423E53CDE0CE209" display-inline="yes-display-inline"><enum>(A)</enum><text>The Secretary shall ensure that at least 1 contract with a quality improvement organization described in paragraph (1) entered into on or after the date of the enactment of this paragraph and before the end of the emergency period described in section 1135(g) (1) (B) (or in effect as of such date) includes the requirement that such organization provide to skilled nursing facilities with cases of COVIDâ€"19 (or facilities attempting to prevent outbreaks of COVIDâ€"19) infection control support described in subparagraph (B) during such period.</text></subparagraph>

<subparagraph id="HFDAA776C1C5F4FB09BEE5FF92B075175" indent="up1"><enum>(B)</enum><text>For purposes of subparagraph (A), the infection control support described in this subparagraph is, with respect to skilled nursing facilities described in such subparagraph, the development and dissemination to such facilities of protocols relating to the prevention or mitigation of COVIDâ€"19 at such facilities and the provision of training materials to such facilities relating to such prevention or mitigation.</text></subparagraph></paragraph><after-quoted-block></after-quoted-block></quoted-block></paragraph></subsection>

<subsection
id="H68F63C4D8B61402CACF6BC13F7530D2D"><enum>(b)</enum><header>Funding</header><text display-inline="yes-display-inline">The Secretary of Health and Human Services shall provide for the transfer from the Federal Supplementary Medical Insurance Trust Fund (as described in section 1841 of the Social Security Act (42 U.S.C. 1395t)) and the Federal Hospital Insurance Trust Fund (as described in section 1817 of such Act (42 U.S.C. 1395i)), in such proportions as determined appropriate by the Secretary, to the Centers for Medicare & Medicaid Services Program Management Account, of \$210,000,000, to remain available until expended, for purposes of entering into contracts with quality improvement organizations under part B of title XI of such Act (42 U.S.C. 1320c et seq.). Of the amount transferred pursuant to the previous sentence, not less than \$110,000,000 shall be used for purposes of entering into such a contract that includes the requirement described in section 1862(g) (2) (A) of such Act (as added by subsection (a)). </text></subsection></section>

<section id="HDE6AE825B1464874994C1AD798026C82"><enum>30211.</enum><header>Requiring long term care facilities to report certain information relating to COVIDâ€"19 cases and deaths</header>

<subsection id="H04DD8AF40A4549EE9803EB3ECED4BFBE"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">The Secretary of Health and Human Services (in this section referred to as the <quote>Secretary</quote>) shall, as soon as practicable, require that the information described in paragraph (1) of section 483.80(g) of title 42, Code of Federal Regulations, or a successor regulation, be reported by a facility (as defined for purposes of such section).</text></subsection>

<subsection id="HCF17F94CC83F42C4BE0DDD383B290015"><enum>(b)</enum><header>Demographic information</header><text>The Secretary shall post the following information with respect to skilled nursing facilities (as defined in section 1819(a) of the Social Security Act (42 U.S.C. 1395iâ€"3(a))) and nursing facilities (as defined in section 1919(a) of such Act (42 U.S.C. 1396r(a))) on the Nursing Home Compare website (as described in section 1819(i) of the Social Security Act (42 U.S.C. 1395iâ€"3(i))), or a successor website, aggregated by State:</text>

<paragraph id="HAB476DB9FB634B1AA663FC4F42BFC3A4"><enum>(1)</enum><text display-inline="yes-display-inline">The age, race/ethnicity, and preferred language of the residents of such skilled nursing facilities and nursing facilities with suspected or confirmed COVIDâ€"19 infections, including residents previously treated for COVIDâ€"19.</text></paragraph>

<paragraph id="H8035C23ABA7941018640B881B6B3839E"><enum>(2)</enum><text display-inline="yes-display-inline">The age, race/ethnicity, and preferred language relating to total deaths and COVIDâ€"19 deaths among residents of such skilled nursing facilities and nursing facilities.</text></paragraph></subsection>

<subsection id="H3D25B27DB13B4DFA9D0C386033D96B63"><enum>(c)</enum><header>Confidentiality</header><text display-inline="yes-display-inline">Any information reported under this section that is made available to the public shall be made so available in a manner that protects the identity of residents of skilled nursing facilities and nursing facilities.</text></subsection>

<subsection id="HCE17011EDA7148D08B5C07C6B85C5A49"><enum>(d)</enum><header>Implementation</header><text>The Secretary may implement the provisions of this section be program instruction or otherwise. </text></subsection></section>

<section id="H28F8C9E955C44AC59B25B8E76A786C32"><enum>30212.</enum><header>Floor on the Medicare area wage index for hospitals in all-urban States</header>

<subsection id="H8ED608959CA54E16A90B89DD6704DFA6"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Section 1886(d) (3) (E) of the Social Security Act (42 U.S.C. 1395ww(d) (3) (E)) is amendedâ€"</text>

<paragraph id="H42DF1AAA809242F682A2E8C41CD960FF"><enum>(1)</enum><text>in clause (i), in the first sentence, by striking <quote>or (iii)</quote> and inserting <quote>, (iii), or (iv)</quote>; and</text></paragraph>

<paragraph id="HB48FF6150FD14F93A92C28CFC2B169EB"><enum>(2)</enum><text display-inline="yes-display-inline">by adding at the end the following new clause:</text>

<quoted-block style="OLC" display-inline="no-display-inline" id="HB83A70C0B58C4444B144E77123F27442">

<clause id="H51BB23B2B679434886398A36F93AEBBC"><enum>(iv)</enum><header>Floor on area wage index for hospitals in all-urban States</header>

<subclause id="HC2ECEB3398AD495E8F7A08BE694C58CC"><enum>(I)</enum><header>In general</header><text>For discharges occurring on or after October 1, 2021, the area wage index applicable under this subparagraph to any hospital in an all-urban State (as defined in subclause (IV)) may not be less than the minimum area wage index for the fiscal year for hospitals in that State, as established under subclause (II).</text></subclause>

<subclause id="HD85E78ADA5A24D12960B9211EF8FD148"><enum>(II)</enum><header>Minimum area wage index</header><text display-inline="yes-display-inline">For purposes of subclause (I), the Secretary shall establish a minimum area wage index for a fiscal year for hospitals in each all-urban State using the methodology described in section 412.64(h) (4) of title 42, Code of Federal Regulations, as in effect for fiscal year 2018.</text></subclause>

<subclause id="H094CA22A12AE4329BF4664C0D4C78F98"><enum>(III)</enum><header>Waiving budget neutrality</header><text>Pursuant to the fifth sentence of clause (i), this subsection shall not be applied in a budget neutral manner.</text></subclause>

<subclause id="H83CA2BE338EF425DAB8A29BDCB871388"><enum>(IV)</enum><header>All-urban State defined</header><text display-inline="yes-display-inline">In this clause, the term <term>all-urban State</term> means a State in which there are no rural areas (as defined in paragraph (2) (D)) or a State in which there are no hospitals classified as rural under this section.</text></subclause></clause><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HD81A3003D2C24F6CA5188BCAEB355488"><enum>(b)</enum><header>Waiving budget neutrality</header>

<paragraph id="H62762F1AD57A4926B485C52AEC408DAD"><enum>(1)</enum><header>Technical amendatory correction</header><text>Section 10324(a) (2) of Public Law 111” is amended by striking <quote>third sentence</quote> and inserting <quote>fifth sentence</quote>.</text></paragraph>

<paragraph id="HF66ADB3BD65F4E3DBC9E3923AEB3C1139"><enum>(2)</enum><header>Waiver</header><text>Section 1886(d) (3) (E) (i) of the Social Security Act (42 U.S.C. 1395ww(d) (3) (E) (i)) is amended, in the fifth sentence”</text>

<subparagraph id="H4A473FAD10A64B489442AFE45D56BE95"><enum>(A)</enum><text>by striking <quote>and the amendments</quote> and inserting <quote>, the amendments</quote>; and</text></subparagraph>

<subparagraph id="HD88106D4CFAC46D6833F4E0E9925EA90" commented="no" display-inline="no-display-inline"><enum>(B)</enum><text>by inserting <quote>, and the amendments made by section 30212 of the HEROES Act</quote> after <quote>Care Act</quote>.</text></subparagraph></paragraph></subsection></section></title>

<title id="HAA46E835D5554603B467E20B02EAE2E3"><enum>III</enum><header>Private Insurance Provisions</header>

<subtitle id="H437A2E82A87546AB976339C5F2A34735"><enum>A</enum><header>Health Plans</header>

<section id="HE2A01C018E0749C499CC1D9274328B46" section-type="subsequent-section"><enum>30301.</enum><header>Special enrollment period through Exchanges; Federal Exchange outreach and educational activities</header>

<subsection id="H89FFA2BD2C2A4C55B683BBCCC12D8C8B"><enum>(a)</enum><header>Special enrollment period through Exchanges</header><text display-inline="yes-display-inline">Section 1311(c) of the Patient Protection and Affordable Care Act (42 U.S.C. 18031(c)) is amended”</text>

<paragraph id="HF481B05F9F03480AA49EFE864E40F053"><enum>(1)</enum><text>in paragraph (6) ”</text>

<subparagraph id="H09D4D13D1947401AA756BA3F32244F28"><enum>(A)</enum><text>in subparagraph (C), by striking at the end <quote>and</quote>;</text></subparagraph>

<subparagraph id="H48BA89557A124CA28FACF025917D451B"><enum>(B)</enum><text>in subparagraph (D), by striking at the end the period and inserting <quote>; and</quote>; and</text></subparagraph>

<subparagraph id="H7175CCBFA0CB410692E70AC071A4DF64"><enum>(C)</enum><text>by adding at the end the following new subparagraph:</text>

<quoted-block style="OLC" id="H6E05669D990A420CA1D292936F334544" display-inline="no-display-inline">

<subparagraph id="H157EE7866375490E9E1D60897264149E"><enum>(E)</enum><text display-inline="yes-display-inline">subject to subparagraph (B) of paragraph (8), the special enrollment period described in subparagraph (A) of such paragraph.</text></subparagraph><after-quoted-block>; and</after-quoted-block></quoted-block></subparagraph></paragraph>

<paragraph id="HBE0F678AA5B44298B7FE2D03E12D7274"><enum>(2)</enum><text>by adding at the end the following new paragraph:</text>

<quoted-block style="OLC" id="HDE1077149D354F66908482AB56B3437A" display-inline="no-display-inline">

<paragraph id="H3BC80E26975F4384BB157270F793CBE5"><enum>(8)</enum><header>Special enrollment period for certain public health emergency</header>

<subparagraph id="HD722D25D474C474A9372D9BAA4A7A54F"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">The Secretary shall, subject to subparagraph (B), require an Exchange to provideâ€

<clause id="H935C475663FE45A8A6934899B768DA70"><enum>(i)</enum><text>for a special enrollment period during the emergency period described in section 1135(g)(1)(B) of the Social Security Actâ€

<subclause id="HF0EF97B55DEA47229CDF2B8DFAF68370"><enum>(I)</enum><text>which shall begin on the date that is one week after the date of the enactment of this paragraph and which, in the case of an Exchange established or operated by the Secretary within a State pursuant to section 1321(c), shall be an 8-week period; and</text></subclause>

<subclause id="HCC61E8BAB99B41058D9CACE2B7F8E37F"><enum>(II)</enum><text>during which any individual who is otherwise eligible to enroll in a qualified health plan through the Exchange may enroll in such a qualified health plan; and</text></subclause></clause>

<clause id="HA3502305F28A41DFA53F44EC9B9EAAF4"><enum>(ii)</enum><text>that, in the case of an individual who enrolls in a qualified health plan through the Exchange during such enrollment period, the coverage period under such plan shall begin, at the option of the individual, on April 1, 2020, or on the first day of the month following the day the individual selects a plan through such special enrollment period.</text></clause></subparagraph>

<subparagraph id="H6E7829BA475047C4A93B154C235E69D5"><enum>(B)</enum><header>Exception</header><text display-inline="yes-display-inline">The requirement of subparagraph (A) shall not apply to a State-operated or State-established Exchange if such Exchange, prior to the date of the enactment of this paragraph, established or otherwise provided for a special enrollment period to address access to coverage under qualified health plans offered through such Exchange during the emergency period described in section 1135(g)(1)(B) of the Social Security Act. </text></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="H8D4451BB7EDE4B9BA4D69FBD97D793E4"><enum>(b)</enum><header>Federal Exchange outreach and educational activities</header><text>Section 1321(c) of the Patient Protection and Affordable Care Act (42 U.S.C. 18041(c)) is amended by adding at the end the following new paragraph:</text>

<quoted-block display-inline="no-display-inline" id="H59AE910DA6D9487795BAF4D355F48C07" style="OLC">

<paragraph id="H2886DDCA2283447883FC3F078C70E0F1"><enum>(3)</enum><header>Outreach and educational activities</header>

<subparagraph id="HE7200A71E91B4D57B35A295DED6070A0"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">In the case of an Exchange established or operated by the Secretary within a State pursuant to this subsection, the Secretary shall carry out outreach and educational activities for purposes of informing potential enrollees in qualified health plans offered through the Exchange of the availability of coverage under such plans and financial assistance for coverage under such plans. Such outreach and educational activities shall be provided in a manner that is culturally and linguistically appropriate to the needs of the populations being served by the Exchange (including hard-to-reach populations, such as racial and sexual minorities, limited English proficient populations, and young adults).</text></subparagraph>

<subparagraph id="HE080EFED6C4A4C4B9C2C7D3970CDF716"><enum>(B)</enum><header>Limitation on use of funds</header><text display-inline="yes-display-inline">No funds appropriated under this paragraph shall be used for expenditures for promoting non-ACA compliant health insurance coverage.</text></subparagraph>

<subparagraph id="HF2581D6478DC427AA5D0A2A7BBF4F95F" commented="no"><enum>(C)</enum><header>Non-ACA compliant health insurance

coverage</header><text>For purposes of subparagraph (B): </text>

<clause id="H7107C7F045454785ACBF2BAE5C7B9415" commented="no"><enum>(i)</enum><text>The term <term>non-ACA compliant health insurance coverage</term> means health insurance coverage, or a group health plan, that is not a qualified health plan.</text></clause>

<clause id="H17BCFFA798A54A35BE5497E3C788FADD" commented="no"><enum>(ii)</enum><text>Such term includes the following:</text>

<subclause id="H3AC1778EE8844E5CBF06E3596FB9E8B3" commented="no"><enum>(I)</enum><text>An association health plan. </text></subclause>

<subclause id="H7B44CC1D0C554C2AB73F9D99F72D262C" commented="no"><enum>(II)</enum><text>Short-term limited duration insurance.</text></subclause></clause></subparagraph>

<subparagraph id="H6EB0A2555E264BE28C5C6D51EE5A4E36"><enum>(D)</enum><header>Funding</header><text display-inline="yes-display-inline">There are appropriated, out of any funds in the Treasury not otherwise appropriated, \$25,000,000, to remain available until expended–</text>

<clause id="H1660A437584F4F50937551F8BA6046F3"><enum>(i)</enum><text>to carry out this paragraph; and–</text></clause>

<clause id="H8A8B74E8B9D54C26AE72F4C099A20AE0"><enum>(ii)</enum><text display-inline="yes-display-inline">at the discretion of the Secretary, to carry out section 1311(i), with respect to an Exchange established or operated by the Secretary within a State pursuant to this subsection.</text></clause></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="HCB000EE96F924373A4B2275FC5B64F4E"><enum>(c)</enum><header>Implementation</header><text display-inline="yes-display-inline">The Secretary of Health and Human Services may implement the provisions of (including amendments made by) this section through subregulatory guidance, program instruction, or otherwise.</text></subsection></section>

<section id="H67E28AEDE972459EB23527CC55AE7A1B"><enum>30302.</enum><header>Expedited Meeting Of ACIP For COVID–19 Vaccines</header>

<subsection id="HA80CA2D324074670B3310A27F00070A0"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">Notwithstanding section 3091 of the 21st Century Cures Act (21 U.S.C. 360bbb–4 note), the Advisory Committee on Immunization Practices shall meet and issue a recommendation with respect to a vaccine that is intended to prevent or treat COVID–19 not later than 15 business days after the date on which such vaccine is licensed under section 351 of the Public Health Service Act (42 U.S.C. 262). </text></subsection>

<subsection id="HC3D875B72764498FABE1AD0879F7FE05"><enum>(b)</enum><header>Definition</header><text>>In this section, the term <term>Advisory Committee on Immunization Practices</term> means the Advisory Committee on Immunization Practices established by the Secretary of Health and Human Services pursuant to section 222 of the Public Health Service Act (42 U.S.C. 217a), acting through the Director of the Centers for Disease Control and Prevention.</text></subsection></section>

<section id="HC32E28D7414C45708FCF45E7D31F7F67" section-type="subsequent-section"><enum>30303.</enum><header>Coverage of COVID–19 related treatment at no cost sharing</header>

<subsection id="H466894C9E72E463F90ABB6036271430E"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">A group health plan and a health insurance issuer offering group or individual health insurance coverage (including a grandfathered health plan (as defined in section 1251(e) of the Patient Protection and Affordable Care Act)) shall provide coverage, and shall not impose any cost sharing (including deductibles, copayments, and coinsurance) requirements, for the following items and services furnished during any portion of the emergency period defined in paragraph (1)(B) of section 1135(g) of the Social Security Act (42 U.S.C. 1320b–5(g)) beginning on or after the date of the enactment of this Act:</text>

<paragraph id="H4C51B66E4542411DB8EFAA43EF586691"><enum>(1)</enum><text display-inline="yes-display-inline">Medically necessary items and services (including in-person or telehealth visits in which such items and services are furnished) that are furnished to an individual who has been diagnosed with (or after provision of the items and services is diagnosed with) COVIDâ€"19 to treat or mitigate the effects of COVIDâ€"19.</text></paragraph>

<paragraph id="H85C05AA735484CA0AC4C7ED6A806A2B8"><enum>(2)</enum><text display-inline="yes-display-inline">Medically necessary items and services (including in-person or telehealth visits in which such items and services are furnished) that are furnished to an individual who is presumed to have COVIDâ€"19 but is never diagnosed as such, if the following conditions are met:</text>

<subparagraph id="H5BDC17ADF62940C18BB9329105019B4C"><enum>(A)</enum><text>Such items and services are furnished to the individual to treat or mitigate the effects of COVIDâ€"19 or to mitigate the impact of COVIDâ€"19 on society.</text></subparagraph>

<subparagraph id="H24CFED2AE09E496E98DEC82AC4CDF425"><enum>(B)</enum><text display-inline="yes-display-inline">Health care providers have taken appropriate steps under the circumstances to make a diagnosis, or confirm whether a diagnosis was made, with respect to such individual, for COVIDâ€"19, if possible.</text></subparagraph></subsection>

<subsection id="H465AAEC7DE464007A02A3FBF09583E29"><enum>(b)</enum><header>Items and services related to COVIDâ€"19</header><text display-inline="yes-display-inline">For purposes of this sectionâ€"</text>

<paragraph id="HC58E9EF4BEDC4CAB9E268692AF507287"><enum>(1)</enum><text display-inline="yes-display-inline">not later than one week after the date of the enactment of this section, the Secretary of Health and Human Services, Secretary of Labor, and Secretary of the Treasury shall jointly issue guidance specifying applicable diagnoses and medically necessary items and services related to COVIDâ€"19; and</text></paragraph>

<paragraph id="H1C852F05C96B4FA68B30674D36889BE0"><enum>(2)</enum><text display-inline="yes-display-inline">such items and services shall include all items or services that are relevant to the treatment or mitigation of COVIDâ€"19, regardless of whether such items or services are ordinarily covered under the terms of a group health plan or group or individual health insurance coverage offered by a health insurance issuer.</text></paragraph></subsection>

<subsection id="H32B93764D8844805A54BE584CAA2B7AE"><enum>(c)</enum><header>Enforcement</header>

<paragraph id="HF9DCB4F59F7942E18A15C8F9F5385C5C"><enum>(1)</enum><header>Application with respect to PHSA, ERISA, and IRC</header><text display-inline="yes-display-inline">The provisions of this section shall be applied by the Secretary of Health and Human Services, Secretary of Labor, and Secretary of the Treasury to group health plans and health insurance issuers offering group or individual health insurance coverage as if included in the provisions of part A of title XXVII of the Public Health Service Act, part 7 of the Employee Retirement Income Security Act of 1974, and subchapter B of chapter 100 of the Internal Revenue Code of 1986, as applicable. </text></paragraph>

<paragraph id="H1FA0E1BCEDCD48008877115E7731F100"><enum>(2)</enum><header>Private right of action</header><text display-inline="yes-display-inline">An individual with respect to whom an action is taken by a group health plan or health insurance issuer offering group or individual health insurance coverage in violation of subsection (a) may commence a civil action against the plan or issuer for appropriate relief. The previous sentence shall not be construed as limiting any enforcement mechanism otherwise applicable pursuant to paragraph (1).</text></paragraph></subsection>

<subsection id="H6E48FD232F7444BEA61730188669B574" commented="no"><enum>(d)</enum><header>Implementation</header><text>The Secretary of Health and Human Services, Secretary of Labor, and Secretary of the Treasury may implement the provisions of this section through sub-regulatory guidance, program instruction or otherwise. </text></subsection>

<subsection id="HE33071EE47214C6DB9DB71A8790F96C9"><enum>(e)</enum><header>Terms</header><text>The terms <term>group health plan</term>; <quote>health insurance issuer</quote>;

<quote>group health insurance coverage</quote>, and <quote>individual health insurance coverage</quote> have the meanings given such terms in section 2791 of the Public Health Service Act (42 U.S.C. 300ggâ€"91), section 733 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1191b), and section 9832 of the Internal Revenue Code of 1986, as applicable.</text></subsection></section>

<section id="H4174007819C04D32AE04E48EC93EC769"><enum>30304.</enum><header>Requiring prescription drug refill notifications during emergencies</header>

<subsection id="HC4DFC5E596434FC3944009AD83A438E9"><enum>(a)</enum><header>ERISA</header>

<paragraph id="H404A3833D6C74F5AB002BD8C258045FE"><enum>(1)</enum><header>In general</header><text>Subpart B of part 7 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1185 et seq.) is amended by adding at the end the following new section:</text>

<quoted-block style="OLC" id="H0306C7D94BE4417D8D5D391C8E762D7F" display-inline="no-display-inline">

<section id="H9C684BE671934D4BAA190FCE113EDD28"><enum>716.</enum><header>Provision of prescription drug refill notifications during emergencies</header>

<subsection id="H03696A2D69BB47F4A8DF1DC714BE6FED"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">A group health plan, and a health insurance issuer offering health insurance coverage in connection with a group health plan, that provides benefits for prescription drugs under such plan or such coverage shall provide to each participant or beneficiary under such plan or such coverage who resides in an emergency area during an emergency periodâ€"</text>

<paragraph id="H1AB795D647B344F280820A50F44C6788"><enum>(1)</enum><text>not later than 5 business days after the date of the beginning of such period with respect to such area (or, the case of the emergency period described in section 30304(d)(2) of the HEROES Act, not later than 5 business days after the date of the enactment of this section), a notification (written in a manner that is clear and understandable to the average participant or beneficiary)â€"</text>

<subparagraph id="HA77EF27BB4E64D76ABCDAAE7F99A58C4"><enum>(A)</enum><text display-inline="yes-display-inline">of whether such plan or coverage will waive, during such period with respect to such a participant or beneficiary, any time restrictions under such plan or coverage on any authorized refills for such drugs to enable such refills in advance of when such refills would otherwise have been permitted under such plan or coverage; and</text></subparagraph>

<subparagraph id="HF98C91518365425CBA32D23B6A1EA3A1"><enum>(B)</enum><text>in the case that such plan or coverage will waive such restrictions during such period with respect to such a participant or beneficiary, that contains information on how such a participant or beneficiary may obtain such a refill; and</text></subparagraph></paragraph>

<paragraph id="H38C2F1BE7F824B39B24BF77EE627C2AC"><enum>(2)</enum><text>in the case such plan or coverage elects to so waive such restrictions during such period with respect to such a participant or beneficiary after the notification described in paragraph (1) has been provided with respect to such period, not later than 5 business days after such election, a notification of such election that contains the information described in subparagraph (B) of such paragraph. </text></paragraph></subsection>

<subsection id="H2B6F497255DA45E280B1E5D6B9B183BD"><enum>(b)</enum><header>Emergency area; emergency period</header><text>For purposes of this section, an <quote>emergency area</quote> is a geographical area in which, and an <quote>emergency period</quote> is the period during which, there existsâ€"</text>

<paragraph id="HD39D413784A54A238E1284AD47E6C384"><enum>(1)</enum><text>an emergency or disaster declared by the President pursuant to the National Emergencies Act or the Robert T. Stafford Disaster Relief and Emergency Assistance Act; and</text></paragraph>

<paragraph id="HDFFE068B32004EB5AF93151FD3BF2EDB"><enum>(2)</enum><text>a public health emergency declared by the Secretary pursuant to section 319 of the Public Health Service Act.</text></paragraph></subsection></section><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="HD6D37872F18744A3B3C78269E4302318"><enum>(2)</enum><header>Clerical amendment</header><text>The table of contents of the Employee Retirement Income Security Act of 1974 is amended by inserting after the item relating to section 714 the following:</text>

<quoted-block style="OLC" id="H2DBAA8EBB2B54BD485B27A91786BC897" display-inline="no-display-inline">

<toc regeneration="no-regeneration">

<toc-entry level="section">Sec. 715. Additional market reforms. </toc-entry>

<toc-entry level="section">Sec. 716. Provision of prescription drug refill notifications during emergencies.</toc-entry></toc><after-quoted-block></after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HB7AC56A9964D4C298D5FA91E188C801D"><enum>(b)</enum><header>PHSA</header><text display-inline="yes-display-inline">Subpart II of part A of title XXVII of the Public Health Service Act (42 U.S.C. 300ggâ€"11 et seq.) is amended by adding at the end the following new section:</text>

<quoted-block style="OLC" id="H4E70A94096024674AAE79D6447152596" display-inline="no-display-inline">

<section id="HCF7915CC81CC4A49B09CB211E50CD85C"><enum>2730.</enum><header>Provision of prescription drug refill notifications during emergencies</header>

<subsection id="HD9CD810E71E34365B214023C18965307"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">A group health plan, and a health insurance issuer offering group or individual health insurance coverage, that provides benefits for prescription drugs under such plan or such coverage shall provide to each participant, beneficiary, or enrollee enrolled under such plan or such coverage who resides in an emergency area during an emergency periodâ€"</text>

<paragraph id="HCAD060CE4A9C47FFB1E2A68EB43ACBD1"><enum>(1)</enum><text display-inline="yes-display-inline">not later than 5 business days after the date of the beginning of such period with respect to such area (or, the case of the emergency period described in section 30304(d) (2) of the HEROES Act, not later than 5 business days after the date of the enactment of this section), a notification (written in a manner that is clear and understandable to the average participant, beneficiary, or enrollee)â€"</text>

<subparagraph id="H30006F7AB0B14866945853A6E67B1156"><enum>(A)</enum><text display-inline="yes-display-inline">of whether such plan or coverage will waive, during such period with respect to such a participant, beneficiary, or enrollee, any time restrictions under such plan or coverage on any authorized refills for such drugs to enable such refills in advance of when such refills would otherwise have been permitted under such plan or coverage; and</text></subparagraph>

<subparagraph id="HC6DDB7028A124A0DB868C27328EB75A0"><enum>(B)</enum><text display-inline="yes-display-inline">in the case that such plan or coverage will waive such restrictions during such period with respect to such a participant, beneficiary, or enrollee, that contains information on how such a participant, beneficiary, or enrollee may obtain such a refill; and</text></subparagraph></paragraph>

<paragraph id="H5BFD515D6D7D4783B8A5C5678079E616"><enum>(2)</enum><text display-inline="yes-display-inline">in the case such plan or coverage elects to so waive such restrictions during such period with respect to such a participant, beneficiary, or enrollee after the notification described in paragraph (1) has been provided with respect to such period, not later than 5 business days after such election, a notification of such election that contains the information described in subparagraph (B) of such paragraph. </text></paragraph></subsection>

<subsection id="HA84D0012458F44A5815BBFAFFFF200A64"><enum>(b)</enum><header>Emergency area; emergency period</header><text>For purposes of this section, an <quote>emergency area</quote> is a geographical area in which, and an <quote>emergency period</quote> is the period during which, there existsâ€"</text>

<paragraph id="H1A5AA68FEDD6482C8EE74579A07537CB"><enum>(1)</enum><text>an emergency or disaster declared by the President pursuant to the National Emergencies Act or the

Robert T. Stafford Disaster Relief and Emergency Assistance Act; and</text></paragraph>

<paragraph id="HBB63BFB7CFDC4972B470C8C5158276DD"><enum>(2)</enum><text>a public health emergency declared by the Secretary pursuant to section 319.</text></paragraph></subsection></section><after-quoted-block>.</after-quoted-block></quoted-block></subsection>

<subsection id="HBF11C55AE2084DD68E86585277FA0E2E"><enum>(c)</enum><header>IRC</header>

<paragraph id="HB67293AEE3F34884A6F7C4E2FDC06696"><enum>(1)</enum><header>In general</header><text>Subchapter B of chapter 100 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:</text>

<quoted-block style="OLC" id="HC86F2080036E4FF5AAF6887E6768E594" display-inline="no-display-inline">

<section id="HECB6C5AF25974A45A4BEAE51D2EA5ECD"><enum>9816.</enum><header>Provision of prescription drug refill notifications during emergencies</header>

<subsection id="HDE559F0E64A64DA2954297661D76386E"><enum>(a)</enum><header>In general</header><text display-inline="yes-display-inline">A group health plan that provides benefits for prescription drugs under such plan shall provide to each participant or beneficiary enrolled under such plan who resides in an emergency area during an emergency period, not later than 5 business days after the date of the beginning of such period with respect to such area (or, the case of the emergency period described in section 30304(d) (2) of the HEROES Act, not later than 5 business days after the date of the enactment of this section)â€

<paragraph id="H443C888A881A403B9979F305804993EF"><enum>(1)</enum><text display-inline="yes-display-inline">a notification (written in a manner that is clear and understandable to the average participant or beneficiary)â€

<subparagraph id="HF435854BFE35494BAD15C232BE330C7A"><enum>(A)</enum><text display-inline="yes-display-inline">of whether such plan will waive, during such period with respect to such a participant or beneficiary, any time restrictions under such plan on any authorized refills for such drugs to enable such refills in advance of when such refills would otherwise have been permitted under such plan; and</text></subparagraph>

<subparagraph id="H823F107873104EEA8767606C9D136E89"><enum>(B)</enum><text display-inline="yes-display-inline">in the case that such plan will waive such restrictions during such period with respect to such a participant or beneficiary, that contains information on how such a participant or beneficiary may obtain such a refill; and</text></subparagraph></paragraph>

<paragraph id="H0232FD5A41104DB1B5CF2CCD56AFE0A9"><enum>(2)</enum><text display-inline="yes-display-inline">in the case such plan elects to so waive such restrictions during such period with respect to such a participant or beneficiary after the notification described in paragraph (1) has been provided with respect to such period, not later than 5 business days after such election, a notification of such election that contains the information described in subparagraph (B) of such paragraph.</text></paragraph></subsection>

<subsection id="H7188FC14A50E471E88B15E1A8084EC84"><enum>(b)</enum><header>Emergency area; emergency period</header><text>For purposes of this section, an <quote>emergency area</quote> is a geographical area in which, and an <quote>emergency period</quote> is the period during which, there existsâ€

<paragraph id="H6FAF500D447547E8AF54BDF1A1026338"><enum>(1)</enum><text>an emergency or disaster declared by the President pursuant to the National Emergencies Act or the Robert T. Stafford Disaster Relief and Emergency Assistance Act; and</text></paragraph>

<paragraph id="HF7FB423E0B8F40F8B00135990C046D9E"><enum>(2)</enum><text>a public health emergency declared by the Secretary pursuant to section 319 of the Public Health Service Act.</text></paragraph></subsection></section><after-quoted-block>.</after-quoted-block></quoted-block></paragraph>

<paragraph id="H5C664C261AE046F99633DEC9D3209CFF"><enum>(2)</enum><header>Clerical amendment</header><text>The table of sections for subchapter B of chapter 100 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:</text>

<quoted-block style="OLC" id="H985B9C9A28634469BEB7715691968FDA" display-inline="no-display-inline">

<toc regeneration="no-regeneration">

<toc-entry level="section">Sec. 9816. Provision of prescription drug refill notifications during emergencies.</toc-entry></toc><after-quoted-block>.</after-quoted-block></quoted-block></paragraph></subsection>

<subsection id="HEC51ED5FB1B24D24B3CFE971FFCCCB54"><enum>(d)</enum><header>Effective date</header><text>The amendments made by this section shall apply with respect toâ€" </text>

<paragraph id="HFF757A13DB464F0891DC69190BE5900D"><enum>(1)</enum><text>emergency periods beginning on or after the date of the enactment of this Act; and</text></paragraph>

<paragraph id="HAD86C8526C5448D49A7D86A3FD1F9871"><enum>(2)</enum><text display-inline="yes-display-inline">the emergency period relating to the public health emergency declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act on January 31, 2020, entitled <quote>Determination that a Public Health Emergency Exists Nationwide as the Result of the 2019 Novel Coronavirus</quote>.</text></paragraph></subsection></section>

<section id="H5D2CFF58997A40FC81D6A44745C6F591" section-type="subsequent-section"><enum>30305.</enum><header>Improvement of certain notifications provided to qualified beneficiaries by group health plans in the case of qualifying events</header>

<subsection id="HF85810A2B35047E4978090D9DC99BCC7"><enum>(a)</enum><header>Employee Retirement Income Security Act of <enum-in-header>1974</enum-in-header></header><text display-inline="yes-display-inline"/>

<paragraph id="HC68D4E850575481ABA8D9FAB932ECEBE"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 606 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1166) is amendedâ€" </text>

<subparagraph id="H015A0EF03ABA4A53B9432B72B4EAC2B8"><enum>(A)</enum><text>in subsection (a) (4), in the matter following subparagraph (B), by striking <quote>under this subsection</quote> and inserting <quote>under this part in accordance with the notification requirements under subsection (c)</quote>; and</text></subparagraph>

<subparagraph id="H7190501E4DC543188C1B5DC3F1B72344"><enum>(B)</enum><text>in subsection (c) â€" </text>

<clause id="H9D5D49EC08444E50BC645FEA2C8A266B"><enum>(i)</enum><text>by striking <quote>For purposes of subsection (a) (4), any notification</quote> and inserting</text>

<quoted-block style="OLC" id="HAD0DF0000BAF4730BD97AF8731D3E734" display-inline="yes-display-inline"><text display-inline="yes-display-inline">For purposes of subsection (a) (4) â€" </text>

<paragraph id="H836B891372F84D4AB1A06224C320124A"><enum>(1)</enum><text display-inline="yes-display-inline">any notification</text></paragraph><after-quoted-block>;</after-quoted-block></quoted-block></clause>

<clause id="HE32C90523524412696879627FDDFF1BE8"><enum>(ii)</enum><text>by striking <quote>, whichever is applicable, and any such notification</quote> and inserting</text>

<quoted-block style="OLC" id="HEF0DE0BE489A40D8BDF99BD873BB845D" display-inline="yes-display-inline"><text display-inline="yes-display-inline">of subsection (a), whichever is applicable;</text>

<paragraph id="H2EDF0B1E1E924661AA1BAFE2F3138607"><enum>(2)</enum><text display-inline="yes-display-inline">any such notification</text></paragraph><after-quoted-block>; and</after-quoted-block></quoted-block></clause>

<clause id="HCD53FFC55AD44367B4FC0FD846DF83B6"><enum>(iii)</enum><text>by striking <quote>such notification is made</quote> and inserting </text>

<quoted-block style="OLC" id="H8A7B6159419B46AEAF65C91F73B8E640" display-inline="yes-display-inline"><text display-inline="yes-display-inline">such notification is made;

and</text>

<paragraph id="H67A779C5A72B4F2FBBF54AE726D107FE"><enum>(3)</enum><text display-inline="yes-display-inline">any such notification shall, with respect to each qualified beneficiary with respect to whom such notification is made, include information regarding any Exchange established under title I of the Patient Protection and Affordable Care Act through which such a qualified beneficiary may be eligible to enroll in a qualified health plan (as defined in section 1301 of the Patient Protection and Affordable Care Act), includingâ€"</text>

<subparagraph id="H20F774A548084D3999A7A232CF4CA052"><enum>(A)</enum><text display-inline="yes-display-inline">the publicly accessible Internet website address for such Exchange;</text></subparagraph>

<subparagraph id="HAF5CB9C129B34265897E8E47A9271352"><enum>(B)</enum><text display-inline="yes-display-inline">the publicly accessible Internet website address for the Find Local Help directory maintained by the Department of Health and Human Services on the healthcare.gov Internet website (or a successor website);</text></subparagraph>

<subparagraph id="HBF066002EA09447891183F91855482F9"><enum>(C)</enum><text display-inline="yes-display-inline">a clear explanation thatâ€"</text>

<clause id="H673E6B5C8A5C4FB6A930262ACFCEB56A"><enum>(i)</enum><text display-inline="yes-display-inline">an individual who is eligible for continuation coverage may also be eligible to enroll, with financial assistance, in a qualified health plan offered through such Exchange, but, in the case that such individual elects to enroll in such continuation coverage and subsequently elects to terminate such continuation coverage before the period of such continuation coverage expires, such individual will not be eligible to enroll in a qualified health plan offered through such Exchange during a special enrollment period; and</text></clause>

<clause id="HD8222393ADA741F085ECD854D4EC10E6"><enum>(ii)</enum><text display-inline="yes-display-inline">an individual who elects to enroll in continuation coverage will remain eligible to enroll in a qualified health plan offered through such Exchange during an open enrollment period and may be eligible for financial assistance with respect to enrolling in such a qualified health plan;</text></clause></subparagraph>

<subparagraph id="HD55D04B250E7466C8A7A45FEB924D3EB"><enum>(D)</enum><text display-inline="yes-display-inline">information on consumer protections with respect to enrolling in a qualified health plan offered through such Exchange, including the requirement for such a qualified health plan to provide coverage for essential health benefits (as defined in section 1302(b) of the Patient Protection and Affordable Care Act) and the requirements applicable to such a qualified health plan under part A of title XXVII of the Public Health Service Act; and</text></subparagraph>

<subparagraph id="H1DDBA0D850CA4E1DA7D3DCAB7B6C2BFE"><enum>(E)</enum><text display-inline="yes-display-inline">information on the availability of financial assistance with respect to enrolling in a qualified health plan, including the maximum income limit for eligibility for a premium tax credit under section 36B of the Internal Revenue Code of 1986.</text></subparagraph></paragraph><after-quoted-block>.</after-quoted-block></quoted-block></clause></subparagraph></paragraph>

<paragraph id="H44551D1FD0F04F85A2E03917BC880F1B"><enum>(2)</enum><header>Effective date</header><text>The amendments made by paragraph (1) shall apply with respect to qualifying events occurring on or after the date that is 14 days after the date of the enactment of this Act.</text></paragraph></subsection>

<subsection id="H5F22F13D4CDD441692808210480CACDC"><enum>(b)</enum><header>Public Health Service Act</header>

<paragraph id="H3D3A38D39B3947399A0AC3973E271561"><enum>(1)</enum><header>In general</header><text display-inline="yes-display-inline">Section 2206 of the Public Health Service Act (42 U.S.C. 300bbâ€"6) is amendedâ€"</text>

<subparagraph id="HF41732F42C2D4C32A526A318D99D156F"><enum>(A)</enum><text>by striking <quote>In accordance</quote> and inserting the following:</text>

<quoted-block style="OLC" id="HEB2C2C49E02248AFB6D0B9BC4C8E264F" display-inline="no-display-inline">

<subsection id="H6D294F630C0F4995B1927DED195C4BEB"><enum>(a)</enum><header>In

general</header><text display-inline="yes-display-inline">In accordance</text></subsection><after-quoted-block></after-quoted-block></quoted-block></subparagraph>

<subparagraph id="H65A4EB235D4C4EFB8C4449889DC9A1CD"><enum>(B)</enum><text>by striking <quote>of such beneficiary's rights under this subsection</quote> and inserting <quote>of such beneficiary's rights under this title in accordance with the notification requirements under subsection (b)</quote>; and</text></subparagraph>

<subparagraph id="HD80C9FB84AD54D25B7D70D2886DC111E"><enum>(C)</enum><text>by striking <quote>For purposes of paragraph (4),</quote> and all that follows through <quote>such notification is made.</quote> and inserting the following:</text>

<quoted-block style="OLC" id="HA42B102CAB6D42C1821CF0531B0C12CE" display-inline="no-display-inline">

<subsection id="HDE3F32223FE04E75ACC755AD988EBE61"><enum>(b)</enum><header>Rules relating to notification of qualified beneficiaries by plan administrator</header><text display-inline="yes-display-inline">For purposes of subsection (a) (4)â€</text>

<paragraph id="HF19125283F0E484CBB8C04F3E20CC8A9"><enum>(1)</enum><text display-inline="yes-display-inline">any notification shall be made within 14 days of the date on which the plan administrator is notified under paragraph (2) or (3) of subsection (a), whichever is applicable;</text></paragraph>

<paragraph id="HC60889D57092477DAE6779F9D8DD1AE4"><enum>(2)</enum><text display-inline="yes-display-inline">any such notification to an individual who is a qualified beneficiary as the spouse of the covered employee shall be treated as notification to all other qualified beneficiaries residing with such spouse at the time such notification is made; and</text></paragraph>

<paragraph id="HC2BF457DC79343A4AF89DFCCDD6F51F"><enum>(3)</enum><text display-inline="yes-display-inline">any such notification shall, with respect to each qualified beneficiary with respect to whom such notification is made, include information regarding any Exchange established under title I of the Patient Protection and Affordable Care Act through which such a qualified beneficiary may be eligible to enroll in a qualified health plan (as defined in section 1301 of the Patient Protection and Affordable Care Act), includingâ€</text>

<subparagraph id="HB595F743F521404390F20B07877495B6"><enum>(A)</enum><text display-inline="yes-display-inline">the publicly accessible Internet website address for such Exchange;</text></subparagraph>

<subparagraph id="HFADC0C8158BA45A49FD697AA4308661B"><enum>(B)</enum><text display-inline="yes-display-inline">the publicly accessible Internet website address for the Find Local Help directory maintained by the Department of Health and Human Services on the healthcare.gov Internet website (or a successor website);</text></subparagraph>

<subparagraph id="HE452EEB2A3BE4356964A67139DA59479"><enum>(C)</enum><text display-inline="yes-display-inline">a clear explanation thatâ€</text>

<clause id="H309F41C567844E41AC4DE0A44795839B"><enum>(i)</enum><text display-inline="yes-display-inline">an individual who is eligible for continuation coverage may also be eligible to enroll, with financial assistance, in a qualified health plan offered through such Exchange, but, in the case that such individual elects to enroll in such continuation coverage and subsequently elects to terminate such continuation coverage before the period of such continuation coverage expires, such individual will not be eligible to enroll in a qualified health plan offered through such Exchange during a special enrollment period; and</text></clause>

<clause id="HAE20B0A4BA0B41B4BFADF9D9EEC5AE0C"><enum>(ii)</enum><text display-inline="yes-display-inline">an individual who elects to enroll in continuation coverage will remain eligible to enroll in a qualified health plan offered through such Exchange during an open enrollment period and may be eligible for financial assistance with respect to enrolling in such a qualified health plan;</text></clause></subparagraph>

<subparagraph id="H9C437EEF31D04CE18093FBAAB31C12D2"><enum>(D)</enum><text display-inline="yes-display-inline">information on consumer protections with respect to enrolling in a qualified health plan offered through such Exchange, including the requirement for such a qualified health plan to provide coverage for essential health benefits (as defined in section 1302(b) of the Patient Protection and Affordable Care

Act) and the requirements applicable to such a qualified health plan under part A of title XXVII; and</text></subparagraph>

<subparagraph id="H90BB7F46D87840F79D59A346FCFA30F0"><enum>(E)</enum><text display-inline="yes-display-inline">information on the availability of financial assistance with respect to enrolling in a qualified health plan, including the maximum income limit for eligibility for a premium tax credit under section 36B of the Internal Revenue Code of 1986.</text></subparagraph></paragraph></subsection><after-quoted-block>.</after-quoted-block></quoted-block></subparagraph></paragraph>

<paragraph id="H6220988824BB47E4BF3EF0C1EB6B1143"><enum>(2)</enum><header>Effective date</header><text display-inline="yes-display-inline">The amendments made by paragraph (1) shall apply with respect to qualifying events occurring on or after the date that is 14 days after the date of the enactment of this Act.</text></paragraph></subsection>

<subsection id="HBA4D109783414767B45073D83D41FEE7"><enum>(c)</enum><header>Internal Revenue Code of <enum-in-header>1986</enum-in-header></header>

<paragraph id="H9DD78A90D91E446D9C6FD1873BD17660"><enum>(1)</enum><header>In general</header><text>Section 4980B(f) (6) of the Internal Revenue Code of 1986 is amendedâ€"</text>

<subparagraph id="H48662E2808464C77AC84750F75FF5534"><enum>(A)</enum><text>in subparagraph (D)â€"</text>

<clause id="H401FA2E9CF1B426CA040EEB879396697"><enum>(i)</enum><text>in clause (ii), by striking <quote>under subparagraph (C)</quote> and inserting <quote>under clause (iii)</quote>; and </text></clause>

<clause id="H229BCD036CF9480AA10D39E673503098"><enum>(ii)</enum><text>by redesignating clauses (i) and (ii) as subclauses (I) and (II), respectively, and moving the margin of each such subclause, as so redesignated, 2 ems to the right;</text></clause></subparagraph>

<subparagraph id="HD20244F8A3D448A38EDF424C175AA56D"><enum>(B)</enum><text>by redesignating subparagraphs (A) through (D) as clauses (i) through (iv), respectively, and moving the margin of each such clause, as so redesignated, 2 ems to the right;</text></subparagraph>

<subparagraph id="HEFDB9EDD1D31432BAE0FC806C42403D5"><enum>(C)</enum><text>by striking <quote>In accordance</quote> and inserting the following:</text>

<quoted-block style="OLC" id="H587159DBBD474A38A1E9429AB437E10D" display-inline="no-display-inline">

<subparagraph id="H539958E4A3DB48ADBC2105E0226302D9"><enum>(A)</enum><header>In general</header><text display-inline="yes-display-inline">In accordance</text></subparagraph><after-quoted-block>;</after-quoted-block></quoted-block></subparagraph>

<subparagraph id="H73E9DE1698FB477EB0DFCAE93BD69C84"><enum>(D)</enum><text>by inserting after <quote>of such beneficiaryâ€™s rights under this subsection</quote> the following: <quote>in accordance with the notification requirements under subparagraph (C)</quote>; and</text></subparagraph>

<subparagraph id="H993C3C0024594CECA42CE642F72834CE"><enum>(E)</enum><text>by striking <quote>The requirements of subparagraph (B)</quote> and all that follows through <quote>such notification is made.</quote> and inserting the following:</text>

<quoted-block style="OLC" id="H0B6EAFCC23D14B2298F5DDB731063C52" display-inline="no-display-inline">

<subparagraph id="H0E38B2F9F6DA4CEAA4644F170FA7D0C2"><enum>(B)</enum><header>Alternative means of compliance with requirement for notification of multiemployer plans by employers</header><text display-inline="yes-display-inline">The requirements of subparagraph (A) (ii) shall be considered satisfied in the case of a multiemployer plan in connection with a qualifying event described in paragraph (3) (B) if the plan provides that the determination of the occurrence of such qualifying event will be made by the plan administrator.</text></subparagraph>

<subparagraph id="H630D67F909124D25AB155DF4F9EF5274"><enum>(C)</enum><header>Rules